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ABSTRACT

Two types of reports containing program cost information that can meet a variety of administrative needs are available--descriptive and comparative. The descriptive reports show program cost and Florida Education Finance Program (FEFP) revenue information. The comparative reports show program costs as percentages of revenues, as percentages of total program costs, as percentages of total costs for all FEFP programs, per unweighted FTE, and per weighted FTE. Additionally, comparative reports are available that show information such as staffing ratios, approximate average salaries, and salaries per FTE. Each report displays information for each of the 26 FEFP programs, for each of the four groups of FEFP programs (exceptional, vocational, adult, and basic), and for all of the FEFP programs. Each report can be printed to display state, district, or school information as well as various combinations and with summary totals and averages for any group of districts or schools. Except where otherwise noted, each report can display information for the general fund, special revenue funds, or for both. Examples of available reports are given with state-level information. Definitions and ordering information are presented. (Author/IRT)

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ED135104

STATISTICAL REPORT

December 1976

Series 77-09

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
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Division of Public Schools' MIS

1975-76 PROGRAM COST ANALYSIS FOR FLORIDA SCHOOLS

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EA 009 240

Statistical Report 77-09 is a description of program cost analysis reports for Florida public schools. The report was prepared by Management Information Services Section of the Bureau of Planning, Division of Public Schools, Florida Department of Education. For additional information contact Chase Crawford, 275 Knott Building, 904/487-2280.

(800)

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Florida Department of Education
Tallahassee, Florida
32304

Ralph D. Turlington, Commissioner

This public document was promulgated at an annual cost of $407.05 or $.5088 per copy to provide information regarding program cost analysis for Florida public schools.

1975-76 PROGRAM COST ANALYSIS FOR FLORIDA SCHOOLS

CONTENTS

	Page
Preface	i
Introduction	1
Program Cost Report	2
FEFP Adjusted Revenue Report	9
Staff and Salary Analysis Report	11
Program Costs Expressed as Percentages of Total Program Costs	13
Program Costs Expressed as Percentages of Total for All FEFP Programs	17
Program Costs per Unweighted FTE	21
Program Costs per Weighted FTE	25
Appendices	
A. Definitions of Key Terms	A-1
B. Instructions for Ordering Program Cost Analysis Reports	B-1

PREFACE

The 1976 Legislature through statutory language, directed the Commissioner of Education to develop the necessary computer programs to provide statistical analyses of integrated data in such a way that required reports might be disseminated, comparisons might be made, and relationships might be determined in order to provide the necessary information for making management decisions at all levels. In addition, the Legislature further directed that the Commissioner develop output report formats which would provide district school systems with information for making management decisions at various educational levels (Section 229.555(2)(a)7 & 8, F.S.).

This MIS statistical report describes some of the information available from computer reports produced by the Department of Education using 1975-76 program cost and Florida Education Finance Program Data. It is intended for state, district, and school level administrators.

In order for this report to be of value to district and school level administrators, it is essential that they use it in conjunction with computer printouts appropriate to their scope of interest. These computer printouts are available from the Department of Education, and may be requested on order forms provided in Appendix B.

INTRODUCTION

Reports containing program cost information are available from the Department of Education to meet a variety of administrative needs. These reports are of two types; namely, descriptive and comparative. The descriptive reports show program cost and Florida Education Finance Program revenue information. The comparative reports show program costs in the following ways; (1) as percentages of revenues, (2) as percentages of total program costs, (3) as percentages of total costs for all FEFP programs, (4) per unweighted FTE, and (5) per weighted FTE. Additionally comparative reports are also available which show information such as staffing ratios, approximate average salaries, and salaries per FTE. Each report also displays information for each of the twenty-six (26) FEFP programs; for each of the four groups of these FEFP programs, namely, Exceptional, Vocational, Adult, and Basic; and for all of the twenty-six (26) FEFP programs.

Each report can also be printed to display state, district, or school level information as well as various combinations of districts or schools along with summary totals and averages for any group of districts or schools.

Except where otherwise noted, each report can display information for the general (operating) fund, special revenue (contracted program) funds, or for the combination of these funds. The general (operating) fund accounts for all ordinary operations of a school district which do not have to be accounted for in another specified fund, including some capital outlay expenditures. The special revenue (contracted program) funds account for special projects in which limitations on the use of monies are specified by the legal authority establishing the fund, and, generally, these resources cannot be diverted to other uses. Most of the funds from the federal accountable programs are classified as special revenue. The combination of these funds includes all monies for the operation of a school district's programs.

The reports which are available are described on the following pages. Copies of the state level reports at the time of publication appear in this document. Definitions of key terms are contained in Appendix A. District and school level reports in the same format as illustrated in this document are available free of charge upon request to all Florida Legislative, DOE, and public school district staff when the use to be made of the reports is within the scope of the staff member's official duties. All others may request reports at cost. Instructions for ordering program cost analysis reports are in Appendix B.

Many other analyses of program costs are being conducted. If your interest in analyzing these data extend beyond the scope of this document, please feel free to contact the DOE at the address or phone number given in Appendix B.

PROGRAM COST REPORT

This report displays on two pages, the expenditures for the cost elements/totals; namely, salaries, employee benefits, purchased services, materials and supplies, other expenses, capital outlay, total direct costs, school indirect costs, total school costs, district indirect costs, and total program costs. Also displayed on this report is the amount of revenue earned through the Florida Education Finance Program (See FEFP Adjusted Revenue Report.). Then the total direct, total school, and total program costs as percentages of the FEFP revenue are displayed. (Note: These percentages on the special revenue (contracted program) funds report are meaningless for most purposes.) The percentage criteria in Section 237.34(3)(a), F.S. apply only to the total school cost as a percent of FEFP adjusted revenue.

Questions which can be answered with this report for the state, districts, and schools:

How much was expended for any FEFP program or group of FEFP programs and for any cost element/total?

What percentage of the FEFP adjusted revenue earned by any FEFP program or group of FEFP programs was expended for total direct, total school, or total program costs?

The state level reports which follow and their respective page numbers are:

1975-76 Program Cost Report, General (Operating) Fund Expenditures	3 & 4
1975-76 Program Cost Report, Special Revenue (Contracted Program) Funds Expenditures	5 & 6
1975-76 Program Cost Report, General (Operating) and Special Revenue (Contracted Program) Funds Expenditures	7 & 8

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) FUND EXPENDITURES
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	MATERIALS & SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT COSTS
EDUCABLE MENTALLY RETARDED	01	20,316,229	3,154,829	130,865	690,732	232,647	178,772	24,704,074
TRAINABLE MENTALLY RETARDED	02	6,071,943	950,308	67,064	145,494	80,985	43,451	7,359,245
PHYSICALLY HANDICAPPED	03	2,401,220	379,575	108,275	46,864	24,336	18,217	2,978,487
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	293,107	45,988	82,483	3,314	4,098	698	429,688
SPEECH AND HEARING THERAPY PT	05	7,555,130	1,080,512	46,665	89,428	61,390	19,836	8,852,961
DEAF	06	2,121,660	335,532	11,701	31,104	17,825	10,162	2,527,990
VISUALLY HANDICAPPED PT	07	760,740	111,150	9,304	5,439	6,791	700	894,124
VISUALLY HANDICAPPED	08	210,283	31,502	383	1,472	2,464	1,025	247,129
EMOTIONALLY DISTURBED PT	09	3,102,482	498,441	11,293	50,975	30,507	13,003	3,706,701
EMOTIONALLY DISTURBED	10	4,192,901	681,847	141,828	97,961	50,937	44,822	5,210,296
SOCIALLY MALADJUSTED	11	2,727,258	421,064	14,645	106,833	24,245	31,874	3,325,921
SPECIFIC LEARNING DISABILITY PT	12	13,396,886	2,102,439	27,946	237,908	110,746	48,563	15,924,488
SPECIFIC LEARNING DISABILITY	13	2,732,086	434,334	6,486	51,046	17,532	12,382	3,253,866
GIFTED PT	14	5,256,777	781,484	33,688	117,321	36,420	42,271	6,267,961
HOSPITAL AND HOMEBOUND PT	15	2,290,657	342,446	61,099	16,863	42,456	2,892	2,756,413
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		73,429,365	11,351,451	753,725	1,092,750	743,379	468,608	88,439,349
VOCATIONAL EDUCATION I	16	7,002,298	1,085,528	101,305	802,525	88,222	741,447	9,881,325
VOCATIONAL EDUCATION II	17	17,809,628	2,700,373	271,403	1,251,414	295,556	769,743	23,098,117
VOCATIONAL EDUCATION III	18	28,576,503	4,336,928	269,511	1,438,383	407,314	845,416	35,874,115
VOCATIONAL EDUCATION IV	19	27,567,219	4,245,999	262,766	1,194,397	379,161	538,553	34,188,095
VOCATIONAL EDUCATION V	20	9,468,679	1,447,302	141,225	247,233	102,905	263,761	11,741,105
VOCATIONAL EDUCATION VI	21	7,944,788	1,203,306	173,768	247,245	106,337	139,375	9,814,819
SUBTOTAL FOR VOCATIONAL PROGRAMS		98,369,175	15,019,436	1,279,978	5,231,197	1,379,495	3,318,295	124,597,576
ADULT BASIC AND HIGH SCHOOL	22	10,672,200	1,562,385	69,173	483,613	359,406	207,585	13,354,428
ADULT COMMUNITY SERVICE	23	1,495,827	203,115	15,743	47,485	137,121	28,585	1,927,875
SUBTOTAL FOR ADULT PROGRAMS		12,168,093	1,765,500	84,916	531,098	496,527	236,170	15,282,304
K - 3 BASIC	24	210,363,240	32,475,231	571,429	8,733,882	2,068,840	1,850,039	255,062,667
4 - 9 BASIC	25	340,947,988	52,277,629	1,227,019	12,223,245	3,417,781	3,064,245	413,157,907
10 - 12 BASIC	26	136,937,253	20,837,061	901,928	5,856,885	1,170,505	2,433,947	168,137,580
SUBTOTAL FOR BASIC PROGRAMS		688,248,487	105,589,921	2,700,376	26,814,013	6,657,126	7,348,231	837,358,154
TOTAL FOR ALL FEFP PROGRAMS		872,215,120	133,726,308	4,818,995	34,269,064	9,276,527	11,371,304	1,065,677,378

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) FUND EXPENDITURES
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS	COST AS A PERCENT OF FEFP ADJUSTED REVENUE TOTAL* DIRECT	TOTAL* SCHOOL	TOTAL* PROGRAM	FEFP ADJUSTED REVENUE
EDUCABLE MENTALLY RETARDED	01	11,957,114	30,661,188	5,307,359	41,968,547	71	106	121	34,731,242
TRAINABLE MENTALLY RETARDED	02	3,243,403	10,602,648	1,446,956	12,049,604	73	105	120	10,038,189
PHYSICALLY HANDICAPPED	03	1,136,434	4,114,891	559,428	4,674,319	74	102	116	4,023,453
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	185,179	594,867	79,182	674,049	88	121	137	490,975
SPEECH AND HEARING THERAPY PT	05	2,707,950	11,560,911	1,652,094	13,213,005	52	69	78	16,867,377
DEAF	06	940,954	3,468,944	487,367	3,956,311	76	104	119	3,334,107
VISUALLY HANDICAPPED PT	07	270,444	1,164,568	185,125	1,349,693	89	116	134	1,004,062
VISUALLY HANDICAPPED	08	93,316	340,445	47,189	387,634	94	129	147	263,780
EMOTIONALLY DISTURBED PT	09	1,399,642	5,106,343	748,757	5,855,100	52	72	83	7,074,224
EMOTIONALLY DISTURBED	10	2,106,433	7,316,729	1,048,754	8,365,483	75	105	120	6,967,258
SOCIALLY MALADJUSTED	11	1,576,199	4,902,120	601,897	5,504,017	75	111	124	4,423,488
SPECIFIC LEARNING DISABILITY PT	12	5,783,288	21,707,776	3,038,616	24,746,392	51	69	79	31,493,587
SPECIFIC LEARNING DISABILITY	13	1,522,940	4,776,806	673,848	5,450,654	84	123	140	3,892,668
GIFTED PT	14	2,831,348	9,099,309	1,280,574	10,379,883	58	84	96	10,818,758
HOSPITAL AND HOMEBOUND PT	15	171,694	2,928,107	413,190	3,341,297	92	97	111	3,005,020
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		35,906,308	124,345,652	17,570,336	141,915,988	64	90	102	138,459,191
VOCATIONAL EDUCATION I	16	5,637,943	15,519,268	1,950,414	17,469,682	39	62	70	25,081,631
VOCATIONAL EDUCATION II	17	14,700,069	37,798,186	4,930,505	42,728,691	47	77	87	49,093,102
VOCATIONAL EDUCATION III	18	21,830,978	57,705,093	7,545,012	65,250,105	52	84	94	69,063,391
VOCATIONAL EDUCATION IV	19	23,187,165	57,375,260	7,451,005	64,826,265	62	104	117	55,319,496
VOCATIONAL EDUCATION V	20	5,763,549	17,504,654	2,200,357	19,705,011	98	147	165	11,932,448
VOCATIONAL EDUCATION VI	21	6,013,834	15,828,653	2,032,350	17,861,003	70	113	128	14,008,394
SUBTOTAL FOR VOCATIONAL PROGRAMS		77,133,538	201,731,114	26,109,643	227,840,757	56	90	101	224,495,462
ADULT BASIC AND HIGH SCHOOL	22	6,328,065	19,682,493	4,225,578	23,908,071	57	84	101	23,565,559
ADULT COMMUNITY SERVICE	23	850,453	2,778,329	790,017	3,568,346	94	136	174	2,049,300
SUBTOTAL FOR ADULT PROGRAMS		7,178,518	22,460,822	5,015,595	27,476,417	60	88	107	25,614,859
K - 3 BASIC	24	100,518,018	416,580,685	45,822,128	462,402,813	69	112	125	370,893,275
4 - 9 BASIC	25	275,333,612	688,491,519	72,651,139	761,142,658	80	134	148	513,292,397
10 - 12 BASIC	26	103,449,870	271,587,450	28,198,151	299,785,601	78	127	140	214,440,203
SUBTOTAL FOR BASIC PROGRAMS		539,301,500	1,376,659,654	146,671,418	1,523,331,072	76	125	139	1,098,625,875
TOTAL FOR ALL FEFP PROGRAMS		659,519,864	1,725,197,242	195,366,992	1,920,564,234	72	116	129	1,487,195,387

THE THREE COLUMNS LABELED 'COST AS A PERCENT OF FEFP ADJUSTED REVENUE' DISPLAY FOR EACH PROGRAM THE TOTAL DIRECT, THE TOTAL SCHOOL, AND THE TOTAL PROGRAM COSTS AS PERCENTAGES OF THE FEFP ADJUSTED REVENUE

FLORIDA DEPARTMENT OF EDUCATION

1975-76 PROGRAM COST REPORT

SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	MATERIALS & SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT COSTS
EDUCABLE MENTALLY RETARDED	01	373,537	67,367	17,247	33,543	7,503	36,287	535,481
TRAINABLE MENTALLY RETARDED	02	145,656	25,257	8,913	14,327	1,879	22,123	218,157
PHYSICALLY HANDICAPPED	03	71,504	12,841	2,777	7,003	2,946	17,037	114,110
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	14,865	2,571	5,429	3,956	1,425	505	28,751
SPEECH AND HEARING THERAPY PT	05	96,154	16,391	2,264	6,102	7,767	6,625	135,323
DEAF	06	84,389	12,108	13,919	11,454	646	21,419	143,935
VISUALLY HANDICAPPED PT	07	14,083	2,532	4	34	270	11,570	28,493
VISUALLY HANDICAPPED	08	23,549	4,064	28	34	71	101	27,867
EMOTIONALLY DISTURBED PT	09	15,627	2,778	2,338	2,508	190	717	24,158
EMOTIONALLY DISTURBED	10	50,350	8,409	7,226	12,147	962	11,057	90,151
SOCIALLY MALADJUSTED	11	78,186	11,195	2,074	5,894	921	7,449	109,719
SPECIFIC LEARNING DISABILITY PT	12	219,973	37,572	15,543	12,955	7,209	11,254	304,506
SPECIFIC LEARNING DISABILITY	13	76,072	13,489	1,601	1,090	663	2,318	95,239
GIFTED PT	14	11,402	1,728	514	1,467	331	5,218	20,660
HOSPITAL AND HOMEBOUND PT	15	26,210	4,202	9,147	3,425	276	4,414	47,674
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		1,301,559	222,504	89,044	119,969	33,059	158,094	1,924,224
VOCATIONAL EDUCATION I	16	85,509	14,486	146,616	70,242	1,030	520,264	838,547
VOCATIONAL EDUCATION II	17	412,202	65,625	192,761	234,842	59,287	1,607,828	2,572,745
VOCATIONAL EDUCATION III	18	246,719	40,742	177,660	142,294	11,413	1,573,543	2,192,371
VOCATIONAL EDUCATION IV	19	129,320	21,626	13,077	70,647	54,175	702,207	991,052
VOCATIONAL EDUCATION V	20	276,267	46,741	23,119	17,428	28,886	236,980	629,421
VOCATIONAL EDUCATION VI	21	64,898	11,069	6,172	14,621	8,888	113,447	219,095
SUBTOTAL FOR VOCATIONAL PROGRAMS		1,214,915	200,890	559,405	550,074	163,679	4,754,269	7,443,232
ADULT BASIC AND HIGH SCHOOL	22	763,566	117,683	20,665	186,051	156,630	183,085	1,427,880
ADULT COMMUNITY SERVICE	23	65,201	8,962	436	8,235	93,259	3,591	179,684
SUBTOTAL FOR ADULT PROGRAMS		828,767	126,845	21,101	194,286	249,889	186,676	1,607,564
K - 3 BASIC	24	26,850,756	4,531,006	465,336	1,794,453	440,174	1,260,240	35,341,967
4 - 9 BASIC	25	15,858,288	2,663,914	439,447	1,319,902	286,651	1,274,670	21,842,872
10 - 12 BASIC	26	1,936,223	302,334	121,023	199,994	37,354	364,110	2,961,038
SUBTOTAL FOR BASIC PROGRAMS		44,645,267	7,497,254	1,025,806	3,314,351	764,179	2,899,020	60,145,877
TOTAL FOR ALL FEFP PROGRAMS		47,990,508	8,047,493	1,695,356	4,178,675	1,210,806	7,998,059	71,123,897

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS	COST AS A PERCENT OF FEFP ADJUSTED REVENUE TOTAL* DIRECT	TOTAL* SCHOOL	TOTAL* PROGRAM	FEFP ADJUSTED REVENUE
EDUCABLE MENTALLY RETARDED	01	136,286	671,767	189,966	861,733	2	3	4	23,123,731
TRAINABLE MENTALLY RETARDED	02	275,502	493,659	139,380	633,039	3	7	9	5,810,921
PHYSICALLY HANDICAPPED	03	43,310	157,420	70,607	228,027	5	6	9	2,456,423
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	622	29,373	19,811	49,184	13	13	22	222,439
SPEECH AND HEARING THERAPY PT	05	12,194	147,517	27,360	174,877	1	1	2	10,727,229
DEAF	06	34,322	178,257	23,990	202,247	5	7	8	2,630,573
VISUALLY HANDICAPPED PT	07	1,332	29,825	26,188	56,013	7	8	15	385,816
VISUALLY HANDICAPPED	08	1,031	28,898	5,386	34,284	14	14	17	200,056
EMOTIONALLY DISTURBED PT	09	371	27,529	42,586	70,115	1	1	2	3,496,070
EMOTIONALLY DISTURBED	10	100,193	190,344	83,000	273,344	3	6	8	3,435,857
SOCIALLY MALADJUSTED	11	378,663	488,382	260,466	748,848	8	37	57	1,314,255
SPECIFIC LEARNING DISABILITY PT	12	81,624	386,130	103,586	489,716	1	2	2	21,298,500
SPECIFIC LEARNING DISABILITY	13	5,417	100,656	29,843	130,499	5	5	7	1,999,224
GIFTED PT	14	11,962	32,622	10,232	42,854	0	1	1	4,741,233
HOSPITAL AND HOMEBOUND PT	15	21,470	69,144	12,049	81,193	7	10	11	719,626
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		1,107,299	3,031,523	1,044,450	4,075,973	2	4	5	83,563,352
VOCATIONAL EDUCATION I	16	285,554	1,124,101	131,037	1,255,138	4	5	5	23,874,683
VOCATIONAL EDUCATION II	17	526,343	3,099,089	431,206	3,530,295	5	6	7	47,944,333
VOCATIONAL EDUCATION III	18	544,181	2,736,552	383,272	3,119,824	3	4	5	66,613,412
VOCATIONAL EDUCATION IV	19	258,100	1,249,152	309,162	1,558,314	2	2	3	53,525,965
VOCATIONAL EDUCATION V	20	100,665	730,086	73,622	803,708	6	6	7	11,351,297
VOCATIONAL EDUCATION VI	21	93,942	313,037	130,136	443,173	2	3	4	10,108,938
SUBTOTAL FOR VOCATIONAL PROGRAMS		1,808,785	9,252,017	1,458,435	10,710,452	3	4	5	213,415,629
ADULT BASIC AND HIGH SCHOOL	22	222,381	1,650,261	519,365	2,169,626	6	7	10	22,760,576
ADULT COMMUNITY SERVICE	23	20,196	199,880	12,544	212,424	24	27	28	747,999
SUBTOTAL FOR ADULT PROGRAMS		242,577	1,850,141	531,909	2,382,050	7	8	10	23,508,575
K - 3 BASIC	24	4,830,264	40,172,231	6,638,378	46,810,609	10	11	13	370,893,275
4 - 9 BASIC	25	3,889,025	25,731,897	6,888,407	32,620,304	4	5	6	512,197,740
10 - 12 BASIC	26	1,158,161	4,119,199	2,449,399	6,568,598	1	2	3	203,287,243
SUBTOTAL FOR BASIC PROGRAMS		9,877,450	70,023,327	15,976,184	85,999,511	6	6	8	1,086,378,257
TOTAL FOR ALL FEFP PROGRAMS		13,036,111	84,157,008	19,010,978	103,167,986	5	6	7	1,405,865,813

THE THREE COLUMNS LABELED 'COST AS A PERCENT OF FEFP ADJUSTED REVENUE' DISPLAY FOR EACH PROGRAM THE TOTAL DIRECT, THE TOTAL SCHOOL, AND THE TOTAL PROGRAM COSTS AS PERCENTAGES OF THE FEFP ADJUSTED REVENUE

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) AND SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	MATERIALS & SUPPLIES	OTHER EXPENSES	CAPITAL OUTLAY	TOTAL DIRECT COSTS
EDUCABLE MENTALLY RETARDED	01	20,089,760	3,222,195	148,114	724,272	240,150	215,059	24,639,550
TRAINABLE MENTALLY RETARDED	02	6,217,001	975,569	75,977	159,821	82,864	65,574	7,577,402
PHYSICALLY HANDICAPPED	03	2,472,724	392,416	111,052	53,869	27,202	35,254	3,092,597
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	307,972	48,559	87,912	7,273	5,523	1,203	458,439
SPEECH AND HEARING THERAPY PT	05	7,651,284	1,098,903	46,949	95,530	69,157	26,461	8,988,284
DEAF	06	2,206,055	347,640	25,620	42,558	18,471	31,581	2,671,925
VISUALLY HANDICAPPED PT	07	774,823	113,682	9,308	5,473	7,061	12,270	922,617
VISUALLY HANDICAPPED	08	233,836	35,566	411	1,526	2,539	1,126	274,995
EMOTIONALLY DISTURBED PT	09	3,118,109	501,219	13,631	53,483	30,697	13,720	3,730,859
EMOTIONALLY DISTURBED	10	4,243,251	690,256	149,054	110,108	51,899	55,879	5,300,447
SOCIALLY MALADJUSTED	11	2,805,444	432,259	16,719	116,729	25,166	39,323	3,435,640
SPECIFIC LEARNING DISABILITY PT	12	13,616,859	2,140,011	43,489	250,863	117,955	59,817	16,228,994
SPECIFIC LEARNING DISABILITY	13	2,808,158	447,823	8,087	52,142	18,195	14,700	3,349,105
GIFTED PT	14	5,268,179	783,212	34,202	118,783	36,751	47,489	6,288,621
HOSPITAL AND HOMEBOUND PT	15	2,316,867	346,648	70,246	20,283	42,732	7,306	2,804,087
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		74,730,924	11,573,955	842,769	1,812,720	776,438	626,762	90,363,568
VOCATIONAL EDUCATION I	16	7,087,807	1,100,414	307,921	872,767	89,252	1,261,711	10,719,872
VOCATIONAL EDUCATION II	17	18,221,830	2,766,199	464,164	1,486,256	354,843	2,377,571	25,670,863
VOCATIONAL EDUCATION III	18	28,823,282	4,377,670	447,171	1,580,677	418,727	2,418,959	38,066,486
VOCATIONAL EDUCATION IV	19	27,696,539	4,207,625	275,843	1,265,044	433,336	1,240,760	35,179,147
VOCATIONAL EDUCATION V	20	9,744,946	1,494,043	164,344	314,661	131,791	520,741	12,370,526
VOCATIONAL EDUCATION VI	21	8,009,686	1,214,375	179,940	261,866	115,225	252,822	10,033,914
SUBTOTAL FOR VOCATIONAL PROGRAMS		99,584,090	15,220,326	1,839,383	5,781,271	1,543,174	8,072,564	132,040,808
ADULT BASIC AND HIGH SCHOOL	22	11,435,832	1,680,268	89,838	669,664	516,036	390,670	14,782,308
ADULT COMMUNITY SERVICE	23	1,561,028	212,077	16,179	55,720	230,380	32,176	2,107,560
SUBTOTAL FOR ADULT PROGRAMS		12,996,860	1,892,345	106,017	725,384	746,416	422,846	16,889,868
K - 3 BASIC	24	237,214,002	37,006,237	1,036,765	10,528,337	2,509,014	3,110,279	291,404,634
4 - 9 BASIC	25	356,806,275	54,941,543	1,666,466	13,543,147	3,704,432	4,338,915	435,000,779
10 - 12 BASIC	26	138,873,476	21,139,395	1,022,951	6,056,880	1,207,859	2,798,057	171,098,618
SUBTOTAL FOR BASIC PROGRAMS		732,893,754	113,087,175	3,726,182	30,128,364	7,421,305	10,247,251	897,504,031
TOTAL FOR ALL FEFP PROGRAMS		920,205,628	141,773,801	6,514,351	38,447,739	10,487,333	19,369,423	1,136,798,275

FLORIDA DEPARTMENT OF EDUCATION

1975-76 PROGRAM COST REPORT

GENERAL (OPERATING) AND SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS	COST AS A PERCENT OF FEFP ADJUSTED REVENUE TOTAL DIRECT*	TOTAL* SCHOOL*	TOTAL PROGRAM	FEFP ADJUSTED REVENUE
EDUCABLE MENTALLY RETARDED	01	12,093,400	37,332,955	5,497,325	42,830,280	73	107	123	34,731,242
TRAINABLE MENTALLY RETARDED	02	3,516,900	11,096,307	1,586,336	12,682,643	75	110	126	10,068,189
PHYSICALLY HANDICAPPED	03	1,179,714	4,272,211	630,035	4,902,346	77	106	122	4,023,433
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	165,801	624,240	98,993	723,233	93	127	147	490,975
SPEECH AND HEARING THERAPY PT	05	2,720,144	11,708,428	1,679,454	13,387,882	53	69	79	16,867,377
DEAF	06	975,276	3,647,201	511,357	4,158,558	80	109	125	3,334,107
VISUALLY HANDICAPPED PT	07	271,773	1,154,393	211,313	1,405,706	92	119	140	1,004,065
VISUALLY HANDICAPPED	08	94,347	369,343	52,575	421,918	104	140	160	263,780
EMOTIONALLY DISTURBED PT	09	1,403,313	5,133,872	791,343	5,925,215	53	73	84	7,074,224
EMOTIONALLY DISTURBED	10	2,206,626	7,507,073	1,131,754	8,638,827	76	108	124	6,967,258
SOCIALLY MALADJUSTED	11	1,954,862	5,390,502	862,363	6,252,865	78	122	141	4,423,488
SPECIFIC LEARNING DISABILITY PT	12	5,864,912	22,093,906	3,142,202	25,236,108	52	70	80	31,493,587
SPECIFIC LEARNING DISABILITY	13	1,528,357	4,877,462	703,691	5,581,153	86	125	143	3,892,608
GIFTED PT	14	2,843,310	9,131,931	1,290,806	10,422,737	58	84	96	10,818,758
HOSPITAL AND HOMEBOUND PT	15	193,164	2,997,251	425,239	3,422,490	93	100	114	3,006,020
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		37,013,607	127,377,175	18,614,786	145,991,961	65	92	105	138,459,191
VOCATIONAL EDUCATION I	16	5,923,497	16,643,369	2,081,451	18,724,820	43	60	75	25,081,631
VOCATIONAL EDUCATION II	17	15,222,412	40,897,275	5,361,711	46,258,986	52	83	94	49,093,132
VOCATIONAL EDUCATION III	18	22,375,159	60,441,645	7,928,284	68,369,929	55	88	99	69,063,391
VOCATIONAL EDUCATION IV	19	23,445,265	58,624,412	7,760,167	66,384,575	64	106	120	55,319,496
VOCATIONAL EDUCATION V	20	5,864,214	18,234,740	2,273,979	20,508,719	104	153	172	11,93[illegible]
VOCATIONAL EDUCATION VI	21	6,107,776	16,141,690	2,162,486	18,304,176	72	115	131	14,0[illegible]
SUBTOTAL FOR VOCATIONAL PROGRAMS		78,942,323	210,983,131	27,568,078	238,551,205	59	94	106	224,495,462
ADULT BASIC AND HIGH SCHOOL	22	6,550,446	21,332,754	4,744,943	26,077,697	63	91	111	23,[illegible]
ADULT COMMUNITY SERVICE	23	870,649	2,978,209	802,561	3,780,770	103	145	184	2,049,300
SUBTOTAL FOR ADULT PROGRAMS		7,421,095	24,310,963	5,547,504	29,858,467	66	95	117	25,[illegible]
K - 3 BASIC	24	165,348,282	456,752,916	52,460,506	509,213,422	79	123	137	370,893,275
4 - 9 BASIC	25	279,222,637	714,223,416	79,539,546	793,762,962	85	139	155	513,296,397
10 - 12 BASIC	26	104,608,031	275,706,649	30,647,550	306,354,199	80	129	143	214,443,203
SUBTOTAL FOR BASIC PROGRAMS		549,178,950	1,446,682,981	162,647,602	1,609,330,583	82	132	146	1,098,625,875
TOTAL FOR ALL FEFP PROGRAMS		672,555,975	1,809,354,250	214,377,970	2,023,732,220	76	122	136	1,487,195,387

THE THREE COLUMNS LABELED 'COST AS A PERCENT OF FEFP ADJUSTED REVENUE' DISPLAY FOR EACH PROGRAM THE TOTAL DIRECT, THE TOTAL SCHOOL, AND THE TOTAL PROGRAM COSTS AS PERCENTAGES OF THE FEFP ADJUSTED REVENUE.

FEFP ADJUSTED REVENUE REPORT

This report displays an amount for each program which reprsents the FEFP dollars earned. With this amount a comparison can be made with the total school costs to determine compliance with the criteria in Section 237.34(3)(a), F.S. The FEFP adjusted revenue amount includes all non-categorical FEFP funds and required local effort dollars. This report is only available for the general (operating) fund.

The unweighted FTE and prorated adjustments are those which were current on May 25, 1976. Thus the estimated June, 1976 FTE count is reflected in all calculations, not the June actual. Minimum guarantee, prorated adjustment, and prior year adjustment are prorated to schools and programs based upon unweighted FTE. Because of the rounding of figures in printing, addition horizontally and vertically may be discrepant by a small amount.

Questions which can be answered with this report for the state, district, and schools:

What was the unweighted FTE for any FEFP program or group of FEFP programs?

What was the weighted FTE for any FEFP program or group of FEFP programs?

What was the ineligible weighted FTE for any FEFP program or group of FEFP programs?

What was the FEFP revenue for any FEFP program or group of FEFP programs?

What was the FEFP adjusted revenue for any FEFP program or group of FEFP programs?

What was the FEFP adjusted revenue per unweighted FTE for any FEFP program or group of FEFP programs?

The state level report which follows and its page number are:

1975-76 FEFP Adjusted Revenue Report 10

FLORIDA DEPARTMENT OF EDUCATION
1975-76 FEFP ADJUSTED REVENUE REPORT
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		FULL-TIME EQUIVALENT STUDENTS UNWEIGHTED REPORTED	WEIGHTED REPORTED	INELIGIBLE WEIGHTED	FEFP REVENUE	ADJUSTMENTS PRORATED	PRIOR YEAR	FEFP ADJUSTED REVENUE	FEFP $ PER UN.FTE
EDUCABLE MENTALLY RETARDED	01	20,799.98	47,839.95	232.56	35,084,612	318,222-	35,147-	34,731,242	1,670
TRAINABLE MENTALLY RETARDED	02	4,561.24	13,683.72	0.00	10,146,676	70,202-	8,287-	10,068,189	2,207
PHYSICALLY HANDICAPPED	03	1,526.48	5,342.68	0.00	4,050,146	24,027-	2,666-	4,023,453	2,636
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	111.00	666.00	0.00	492,588	1,712-	99	490,975	4,423
SPEECH AND HEARING THERAPY PT	05	2,303.77	23,037.70	266.62	16,906,333	35,554-	3,402-	16,867,377	7,322
DEAF	06	1,120.62	4,482.48	0.00	3,352,654	17,444-	1,104-	3,334,107	2,975
VISUALLY HANDICAPPED PT	07	134.06	1,340.60	0.00	1,006,311	2,095-	151-	1,004,065	7,490
VISUALLY HANDICAPPED	08	98.79	345.76	0.00	265,690	1,575-	335-	263,780	2,670
EMOTIONALLY DISTURBED PT	09	1,316.16	9,871.20	311.87	7,095,958	20,315-	1,419-	7,074,224	5,375
EMOTIONALLY DISTURBED	10	2,768.70	10,244.19	870.57	7,011,918	43,012-	1,648-	6,967,258	2,516
SOCIALLY MALADJUSTED	11	2,587.56	3,951.39	64.70	4,469,336	40,943-	4,905-	4,423,488	1,710
SPECIFIC LEARNING DISABILITY PT	12	6,274.45	47,058.37	5,076.81	31,606,813	98,582-	14,644-	31,493,587	5,019
SPECIFIC LEARNING DISABILITY	13	2,263.58	5,206.23	18.02	3,931,349	35,686-	2,995-	3,892,668	1,720
GIFTED PT	14	5,075.59	15,226.77	701.25	10,904,589	79,472-	6,359-	10,818,758	2,132
HOSPITAL AND HOMEBOUND PT	15	270.27	4,054.05	0.00	3,010,594	4,165-	409-	3,006,020	11,122
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		51,212.25	194,351.11	7,542.40	139,335,569	793,006-	83,372-	138,459,191	2,704
VOCATIONAL EDUCATION I	16	7,923.18	33,752.75	3.26	25,228,414	124,788-	21,996-	25,081,631	3,166
VOCATIONAL EDUCATION II	17	25,314.37	66,829.94	0.00	49,532,367	392,066-	50,199-	49,090,102	1,939
VOCATIONAL EDUCATION III	18	43,084.21	93,923.58	0.00	69,802,277	668,108-	70,778-	69,063,391	1,603
VOCATIONAL EDUCATION IV	19	45,016.94	76,078.63	213.07	56,082,504	692,569-	70,438-	55,319,496	1,229
VOCATIONAL EDUCATION V	20	11,871.09	16,619.53	367.83	12,138,509	184,828-	21,233-	11,932,448	1,005
VOCATIONAL EDUCATION VI	21	16,900.06	19,773.07	458.07	14,296,910	260,507-	28,010-	14,008,394	829
SUBTOTAL FOR VOCATIONAL PROGRAMS		150,109.85	306,977.49	1,042.23	227,080,980	2,322,865-	262,653-	224,495,462	1,496
ADULT BASIC AND HIGH SCHOOL	22	26,010.53	33,293.48	1,336.69	24,032,419	409,179-	57,681-	23,565,559	906
ADULT COMMUNITY SERVICE	23	4,227.55	2,853.60	4.52	2,124,760	66,580-	8,880-	2,049,300	485
SUBTOTAL FOR ADULT PROGRAMS		30,238.08	36,147.07	1,341.21	26,157,178	475,759-	66,561-	25,614,859	847
K - 3 BASIC	24	414,087.37	510,983.81	0.00	377,993,291	6,375,155-	724,861-	370,893,275	896
4 - 9 BASIC	25	710,721.01	710,721.01	0.00	525,448,559	10,951,228-	1,204,935-	513,292,397	722
10 - 12 BASIC	26	268,674.80	295,542.28	0.00	219,021,987	4,148,444-	433,339-	214,440,203	798
SUBTOTAL FOR BASIC PROGRAMS		1,393,483.18	1,517,247.10	0.00	1,122,463,837	21,474,828-	2,363,135-	1,098,625,875	788
TOTAL FOR ALL FEFP PROGRAMS		1,625,043.36	2,054,722.77	9,925.84	1,515,037,565	25,066,458-	2,775,721-	1,487,195,387	915

NOTES:

1. FEFP REVENUE = WEIGHTED REPORTED FTE MINUS INELIGIBLE WEIGHTED FTE MULTIPLIED BY BASE STUDENT COST ($745) MULTIPLIED BY DISTRICT COST DIFFERENTIAL (X.XXXX) PLUS MINIMUM GUARANTEE MINUS EDUCATIONAL TRAINING EXPENDITURE OF $5 PER UNWEIGHTED FTE

UNWEIGHTED REPORTED FTE AND PRORATED ADJUSTMENTS ARE THOSE WHICH WERE CURRENT ON MAY 25, 1976

MINIMUM GUARANTEE, PRORATED ADJUSTMENT, AND PRIOR YEAR ADJUSTMENT ARE PRORATED TO SCHOOLS AND PROGRAMS BASED UPON UNWEIGHTED FTE

BECAUSE OF THE ROUNDING OF FIGURES IN PRINTING, ADDITION HORIZONALLY AND VERTICALLY MAY BE DISCREPANT BY A SMALL AMOUNT

STAFF AND SALARY ANALYSIS REPORT

This report displays staffing ratios, approximate average salaries, and salaries per FTE for the combined general (operating) and special revenue (contracted program) funds only.

The staff units utilized in this report are those used in cost accounting for direct cost proration and indirect cost attribution purposes. They represent full-time equivalent teachers only. However, the salary amounts utilized in this report represent all direct salaries which include teachers, substitute teachers, and classroom paraprofessionals. Therefore the salary per staff unit amount will be greater than the average teacher salary.

Questions which can be answered with this report for the state, districts, and schools:

What was the unweighted FTE for any FEFP program or group of FEFP programs?

What was the amount of full-time equivalent staff units for each FEFP program or group of FEFP programs?

What was the staffing ratio, that is, unweighted FTE divided by staff units, for any FEFP program or group of FEFP programs?

How much was expended for salaries for the combined general (operating) and special revenue (contracted program) funds for any FEFP program or group of FEFP programs?

What amount of combined salaries was expended per staff unit (approximate average salary) for any FEFP program or group of FEFP programs?

What amount of combined salaries was expended per unweighted FTE for any FEFP program or group of FEFP programs?

The state level report which follows and its page number are:

1975-76 Program Cost Staff and Salary Analysis Report 12

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST STAFF AND SALARY ANALYSIS REPORT
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		UNWEIGHTED FTE	STAFF UNITS	UN.FTE PER STAFF UNIT	GENERAL AND SPECIAL REV. FUNDS SALARIES	GEN. AND SPEC. REV. FUNDS SAL PER STAFF UNIT	GEN. AND SPEC. REV. FUNDS SAL PER UN.FTE
EDUCABLE MENTALLY RETARDED	01	20,799.98	1,886.00	11.03	20,689,766	10,970	995
TRAINABLE MENTALLY RETARDED	02	4,561.24	565.95	8.06	6,217,601	10,986	1,363
PHYSICALLY HANDICAPPED	03	1,526.48	213.93	7.14	2,472,724	11,559	1,620
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	111.00	28.32	3.92	307,972	10,875	2,775
SPEECH AND HEARING THERAPY PT	05	2,303.77	708.96	3.25	7,651,284	10,792	3,321
DEAF	06	1,120.62	192.71	5.82	2,206,055	11,448	1,969
VISUALLY HANDICAPPED PT	07	134.06	67.11	2.00	774,823	11,546	5,780
VISUALLY HANDICAPPED	08	98.79	21.32	4.63	233,832	10,968	2,367
EMOTIONALLY DISTURBED PT	09	1,316.16	310.51	4.24	3,118,109	10,042	2,369
EMOTIONALLY DISTURBED	10	2,768.70	410.28	6.75	4,243,251	10,342	1,533
SOCIALLY MALADJUSTED	11	2,587.56	239.81	10.79	2,805,444	11,699	1,084
SPECIFIC LEARNING DISABILITY PT	12	6,274.45	1,252.02	5.01	13,616,859	10,876	2,170
SPECIFIC LEARNING DISABILITY	13	2,263.58	257.11	8.80	2,808,158	10,922	1,241
GIFTED PT	14	5,075.59	449.43	11.29	5,268,179	11,722	1,038
HOSPITAL AND HOMEBOUND PT	15	270.27	198.35	1.36	2,316,867	11,681	8,572
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		51,212.25	6,801.81	7.53	74,730,924	10,987	1,459
VOCATIONAL EDUCATION I	16	7,923.18	623.33	12.71	7,087,807	11,371	895
VOCATIONAL EDUCATION II	17	25,314.37	1,604.48	15.78	18,221,830	11,357	720
VOCATIONAL EDUCATION III	18	43,084.21	2,534.52	17.00	28,823,282	11,372	669
VOCATIONAL EDUCATION IV	19	45,016.94	2,529.54	17.80	27,696,539	10,949	615
VOCATIONAL EDUCATION V	20	11,871.09	764.34	15.53	9,744,946	12,749	821
VOCATIONAL EDUCATION VI	21	16,900.06	662.43	25.51	8,009,686	12,091	474
SUBTOTAL FOR VOCATIONAL PROGRAMS		150,109.85	8,718.64	17.22	99,584,090	11,422	663
ADULT BASIC AND HIGH SCHOOL	22	26,010.53	1,372.89	18.95	11,435,832	8,330	440
ADULT COMMUNITY SERVICE	23	4,227.55	195.56	21.62	1,561,028	7,982	369
SUBTOTAL FOR ADULT PROGRAMS		30,238.08	1,568.45	19.28	12,996,860	8,286	430
K - 3 BASIC	24	414,087.37	20,511.53	20.19	237,214,002	11,565	573
4 - 9 BASIC	25	710,721.01	31,281.41	22.72	356,806,276	11,406	502
10 - 12 BASIC	26	268,674.80	12,387.74	21.69	138,873,476	11,211	517
SUBTOTAL FOR BASIC PROGRAMS		1,393,483.18	64,180.68	21.71	732,893,754	11,419	526
TOTAL FOR ALL FEFP PROGRAMS		1,625,043.36	81,269.58	20.00	920,205,628	11,323	566

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL PROGRAM COSTS

This report displays for each FEFP program and group of FEFP programs the percentage which the expenditure for any cost element/total was of the total expenditure for that program.

Questions which can be answered with this report for the state, districts, and schools:

What percent of the total FEFP amount expended for any FEFP program or group of FEFP programs was expended for salaries? This question could be asked for any cost element/total, not just salaries.

How much more (or less) percentage-wise based on program totals was being expended in any FEFP program or group of FEFP programs for school indirect costs than for district indirect costs? This question could be asked for any two cost elements/totals, not just indirect costs.

How much more (or less) percentage-wise based on program totals was expended for salaries in one FEFP program than for salaries in any other FEFP program? This question could be asked for any cost element/total, not just salaries. In addition the percentage comparison could be made between any combination of FEFP programs and groups of FEFP programs. Furthermore the percentage comparison could be made between any combination of school, district, state, and group summary reports.

The state level reports which follow and their respective page numbers are:

1975-76 Program Costs Expressed as Percentages of Total Program Costs, General (Operating) Fund Expenditures 14

1975-76 Program Costs Expressed as Percentages of Total Program Costs, Special Revenue (Contracted Program) Funds Expenditures 15

1975-76 Program Costs Expressed as Percentages of Total Program Costs, General (Operating) and Special Revenue (Contracted Program) Funds Expenditures 16

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) FUND EXPENDITURES
PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL PROGRAM COSTS
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COST	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	48.41	7.32	0.31	1.65	0.55	0.43	58.86	28.49	87.35	12.65	100.00
TRAINABLE MENTALLY RETARDED	02	50.39	7.89	0.56	1.21	0.67	0.36	61.07	26.92	87.99	12.01	100.00
PHYSICALLY HANDICAPPED	03	51.37	8.12	2.32	1.00	0.52	0.39	63.72	24.31	88.03	11.97	100.00
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	43.48	6.82	12.24	0.49	0.61	0.10	63.75	24.51	88.25	11.75	100.00
SPEECH AND HEARING THERAPY PT	05	57.18	8.18	0.35	0.68	0.46	0.15	67.00	20.49	87.50	12.50	100.00
DEAF	06	53.63	8.48	0.30	0.79	0.45	0.26	63.90	23.78	87.68	12.32	100.00
VISUALLY HANDICAPPED PT	07	56.36	8.24	0.69	0.40	0.50	0.05	66.25	20.04	86.28	13.72	100.00
VISUALLY HANDICAPPED	08	54.25	8.13	0.10	0.38	0.64	0.26	63.75	24.07	87.83	12.17	100.00
EMOTIONALLY DISTURBED PT	09	52.99	8.51	0.19	0.87	0.52	0.22	63.31	23.90	87.21	12.79	100.00
EMOTIONALLY DISTURBED	10	50.12	8.15	1.70	1.17	0.61	0.54	62.28	25.18	87.46	12.54	100.00
SOCIALLY MALADJUSTED	11	49.55	7.65	0.27	1.94	0.44	0.58	60.43	28.64	89.06	10.94	100.00
SPECIFIC LEARNING DISABILITY PT	12	54.14	8.50	0.11	0.96	0.45	0.20	64.35	23.37	87.72	12.28	100.00
SPECIFIC LEARNING DISABILITY	13	50.12	7.97	0.12	0.94	0.32	0.23	59.70	27.94	87.64	12.36	100.00
GIFTED PT	14	50.64	7.53	0.32	1.13	0.35	0.41	60.39	27.28	87.66	12.34	100.00
HOSPITAL AND HOMEBOUND PT	15	68.56	10.25	1.83	0.50	1.27	0.09	82.50	5.14	87.63	12.37	100.00
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		51.74	8.00	0.53	1.19	0.52	0.33	62.32	25.30	87.62	12.38	100.00
VOCATIONAL EDUCATION I	16	40.08	6.21	0.92	4.59	0.51	4.24	56.56	32.27	88.84	11.16	100.00
VOCATIONAL EDUCATION II	17	41.68	6.32	0.64	2.93	0.69	1.80	54.06	34.40	88.46	11.54	100.00
VOCATIONAL EDUCATION III	18	43.80	6.65	0.41	2.20	0.62	1.30	54.98	33.46	88.44	11.56	100.00
VOCATIONAL EDUCATION IV	19	42.52	6.55	0.41	1.84	0.58	0.83	52.74	35.77	88.51	11.49	100.00
VOCATIONAL EDUCATION V	20	48.05	7.34	0.72	1.51	0.52	1.44	59.58	29.25	88.83	11.17	100.00
VOCATIONAL EDUCATION VI	21	44.48	6.74	0.97	1.38	0.60	0.78	54.95	33.67	88.62	11.38	100.00
SUBTOTAL FOR VOCATIONAL PROGRAMS		43.17	6.59	0.56	2.30	0.61	1.46	54.69	33.85	88.54	11.46	100.00
ADULT BASIC AND HIGH SCHOOL	22	44.64	6.53	0.29	2.02	1.50	0.87	55.86	26.47	82.33	17.67	100.00
ADULT COMMUNITY SERVICE	23	41.92	5.69	0.44	1.33	3.84	0.80	54.03	23.83	77.86	22.14	100.00
SUBTOTAL FOR ADULT PROGRAMS		44.29	6.43	0.31	1.93	1.81	0.86	55.62	26.13	81.75	18.25	100.00
K - 3 BASIC	24	45.49	7.02	0.12	1.89	0.45	0.40	55.38	34.71	90.09	9.91	100.00
4 - 9 BASIC	25	44.79	6.87	0.16	1.61	0.45	0.40	54.28	36.17	90.45	9.55	100.00
10 - 12 BASIC	26	45.68	6.95	0.30	1.95	0.39	0.81	56.09	34.51	90.59	9.41	100.00
SUBTOTAL FOR BASIC PROGRAMS		45.18	6.93	0.18	1.76	0.44	0.48	54.97	35.40	90.37	9.63	100.00
TOTAL FOR ALL FEFP PROGRAMS		45.41	6.96	0.25	1.78	0.48	0.59	55.49	34.34	89.83	10.17	100.00

1975-76 PROGRAM COST REPORT

SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL PROGRAM COSTS

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COST	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	43.35	7.82	2.00	3.89	0.87	4.21	62.14	15.82	77.96	22.04	100.00
TRAINABLE MENTALLY RETARDED	02	23.01	3.99	1.41	2.26	0.30	3.49	34.46	43.52	77.98	22.02	100.00
PHYSICALLY HANDICAPPED	03	31.36	5.63	1.22	3.07	1.29	7.47	50.04	18.99	69.04	30.96	100.00
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	30.22	5.23	11.04	8.04	2.90	1.03	58.46	1.26	59.72	40.28	100.00
SPEECH AND HEARING THERAPY PT	05	54.98	9.37	1.31	3.49	4.44	3.79	77.38	6.97	84.35	15.65	100.00
DEAF	06	41.73	5.99	6.88	5.66	0.32	10.59	71.17	16.97	88.14	11.86	100.00
VISUALLY HANDICAPPED PT	07	25.14	4.52	0.01	0.06	0.48	20.66	50.87	2.38	53.25	46.75	100.00
VISUALLY HANDICAPPED	08	68.69	11.85	0.08	0.16	0.21	0.29	81.28	3.01	84.29	15.71	100.00
EMOTIONALLY DISTURBED PT	09	22.29	3.96	3.33	3.58	0.27	1.02	34.45	4.81	39.26	60.74	100.00
EMOTIONALLY DISTURBED	10	18.42	3.08	2.64	4.44	0.35	4.05	32.98	36.65	69.64	30.36	100.00
SOCIALLY MALADJUSTED	11	10.44	1.49	0.28	1.32	0.12	0.99	14.65	50.57	65.22	34.78	100.00
SPECIFIC LEARNING DISABILITY PT	12	44.92	7.67	3.17	2.65	1.47	2.30	62.18	16.67	78.85	21.15	100.00
SPECIFIC LEARNING DISABILITY	13	58.29	10.34	1.23	0.84	0.51	1.78	72.98	4.15	77.13	22.87	100.00
GIFTED PT	14	26.61	4.03	1.20	3.42	0.77	12.18	48.21	27.91	76.12	23.88	100.00
HOSPITAL AND HOMEBOUND PT	15	32.28	5.18	11.27	4.22	0.34	5.44	58.72	26.44	85.16	14.84	100.00
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		31.93	5.46	2.18	2.94	0.81	3.88	47.21	27.17	74.38	25.62	100.00
VOCATIONAL EDUCATION I	16	6.81	1.19	11.68	5.60	0.08	41.45	66.81	22.75	89.56	10.44	100.00
VOCATIONAL EDUCATION II	17	11.68	1.86	5.46	6.65	1.68	45.54	72.88	14.91	87.79	12.21	100.00
VOCATIONAL EDUCATION III	18	7.91	1.31	5.69	4.56	0.37	50.44	70.27	17.44	87.71	12.29	100.00
VOCATIONAL EDUCATION IV	19	8.30	1.39	0.84	4.53	3.48	45.06	63.60	16.56	80.16	19.84	100.00
VOCATIONAL EDUCATION V	20	34.37	5.82	2.88	2.17	3.59	29.49	78.31	12.53	90.84	9.16	100.00
VOCATIONAL EDUCATION VI	21	14.64	2.50	1.39	3.30	2.01	25.60	49.44	21.20	70.64	29.36	100.00
SUBTOTAL FOR VOCATIONAL PROGRAMS		11.34	1.88	5.22	5.14	1.53	44.39	69.50	16.89	86.38	13.62	100.00
ADULT BASIC AND HIGH SCHOOL	22	35.19	5.43	0.95	8.58	7.22	8.44	65.81	10.25	76.06	23.94	100.00
ADULT COMMUNITY SERVICE	23	30.69	4.22	0.21	3.88	43.90	1.69	84.59	9.51	94.09	5.91	100.00
SUBTOTAL FOR ADULT PROGRAMS		34.79	5.33	0.89	8.16	10.49	7.84	67.49	10.18	77.67	22.33	100.00
K - 3 BASIC	24	57.36	9.68	0.99	3.83	0.94	2.69	75.50	10.32	85.82	14.18	100.00
4 - 9 BASIC	25	48.61	8.17	1.35	4.05	0.88	3.91	66.96	11.92	78.88	21.12	100.00
10 - 12 BASIC	26	29.48	4.60	1.84	3.04	0.57	5.54	45.08	17.63	62.71	37.29	100.00
SUBTOTAL FOR BASIC PROGRAMS		51.91	8.72	1.19	3.85	0.89	3.37	69.94	11.49	81.42	18.58	100.00
TOTAL FOR ALL FEFP PROGRAMS		46.52	7.80	1.64	4.05	1.17	7.75	68.94	12.64	81.57	18.43	100.00

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) AND SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES
PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL PROGRAM COSTS
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COST	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	48.31	7.52	0.35	1.69	0.56	0.50	58.93	28.24	87.16	12.84	100.00
TRAINABLE MENTALLY RETARDED	02	49.02	7.69	0.60	1.26	0.65	0.52	59.75	27.75	87.49	12.51	100.00
PHYSICALLY HANDICAPPED	03	50.44	8.00	2.27	1.10	0.56	0.72	63.08	24.06	87.15	12.85	100.00
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	42.58	6.71	12.16	1.01	0.76	0.17	63.39	22.92	86.31	13.69	100.00
SPEECH AND HEARING THERAPY PT	05	57.15	8.19	0.37	0.71	0.52	0.20	67.14	20.32	87.46	12.54	100.00
DEAF	06	53.05	8.36	0.62	1.02	0.44	0.75	64.25	23.45	87.70	12.30	100.00
VISUALLY HANDICAPPED PT	07	55.12	8.09	0.66	0.39	0.50	0.87	65.63	19.33	84.97	15.03	100.00
VISUALLY HANDICAPPED	08	55.42	8.43	0.10	0.36	0.60	0.27	65.18	22.36	87.54	12.46	100.00
EMOTIONALLY DISTURBED PT	09	52.62	8.46	0.23	0.90	0.52	0.23	62.97	23.68	86.64	13.36	100.00
EMOTIONALLY DISTURBED	10	49.12	7.99	1.73	1.27	0.60	0.65	61.36	25.54	86.90	13.10	100.00
SOCIALLY MALADJUSTED	11	44.87	6.91	0.27	1.87	0.40	0.63	54.95	31.26	86.21	13.79	100.00
SPECIFIC LEARNING DISABILITY PT	12	53.96	8.48	0.17	0.99	0.47	0.24	64.31	23.24	87.55	12.45	100.00
SPECIFIC LEARNING DISABILITY	13	50.32	8.02	0.14	0.93	0.33	0.26	60.01	27.38	87.39	12.61	100.00
GIFTED PT	14	50.55	7.51	0.33	1.14	0.35	0.46	60.34	27.28	87.62	12.38	100.00
HOSPITAL AND HOMEBOUND PT	15	67.70	10.13	2.05	0.59	1.25	0.21	81.93	5.64	87.58	12.42	100.00
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		51.19	7.93	0.58	1.24	0.53	0.43	61.90	25.35	87.25	12.75	100.00
VOCATIONAL EDUCATION I	16	37.85	5.88	1.64	4.66	0.48	6.74	57.25	31.63	88.88	11.12	100.00
VOCATIONAL EDUCATION II	17	39.39	5.98	1.00	3.21	0.77	5.14	55.49	32.92	88.41	11.59	100.00
VOCATIONAL EDUCATION III	18	42.16	6.40	0.65	2.31	0.61	3.54	55.68	32.73	88.40	11.60	100.00
VOCATIONAL EDUCATION IV	19	41.72	6.43	0.42	1.91	0.65	1.87	52.99	35.32	88.31	11.69	100.00
VOCATIONAL EDUCATION V	20	47.52	7.28	0.80	1.53	0.64	2.54	60.32	28.59	88.91	11.09	100.00
VOCATIONAL EDUCATION VI	21	43.76	6.63	0.98	1.43	0.63	1.38	54.82	33.37	88.19	11.81	100.00
SUBTOTAL FOR VOCATIONAL PROGRAMS		41.75	6.38	0.77	2.42	0.65	3.38	55.35	33.09	88.44	11.56	100.00
ADULT BASIC AND HIGH SCHOOL	22	43.85	6.44	0.34	2.57	1.98	1.50	56.69	25.12	81.80	18.20	100.00
ADULT COMMUNITY SERVICE	23	41.29	5.61	0.43	1.47	6.09	0.85	55.74	23.03	78.77	21.23	100.00
SUBTOTAL FOR ADULT PROGRAMS		43.53	6.34	0.36	2.43	2.50	1.42	56.57	24.85	81.42	18.58	100.00
K - 3 BASIC	24	46.58	7.27	0.20	2.07	0.49	0.61	57.23	32.47	89.70	10.30	100.00
4 - 9 BASIC	25	44.95	6.92	0.21	1.71	0.47	0.55	54.80	35.18	89.98	10.02	100.00
10 - 12 BASIC	26	45.33	6.90	0.33	1.98	0.39	0.91	55.85	34.15	90.00	10.00	100.00
SUBTOTAL FOR BASIC PROGRAMS		45.54	7.03	0.23	1.87	0.46	0.64	55.77	34.12	89.89	10.11	100.00
TOTAL FOR ALL FEFP PROGRAMS		45.47	7.01	0.32	1.90	0.52	0.96	56.17	33.23	89.41	10.59	100.00

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL FOR ALL FEFP PROGRAMS

This report displays for each cost element and total, the percentage which the expenditure for any FEFP program or group of FEFP programs was of the total expenditure for that cost element/total.

Questions which can be answered with this report for the state, districts, and schools:

What percent of the total amount expended for any cost element/ total was expended for the educable mentally retarded program? This question could be asked for any FEFP program or group of FEFP programs.

How much more (or less) percentage-wise based on cost element/ total for the educable mentally retarded program than for the trainable mentally retarded program? This question could be asked for any FEFP program or group of FEFP programs.

The state level reports which follow and their respective page numbers are:

1975-76 Program Costs Expressed as Percentages of Total for all FEFP Programs, General (Operating) Fund Expenditures 18

1975-76 Program Costs Expressed as Percentages of Total for all FEFP Programs, Special Revenue (Contracted Program) Funds Expenditures. 19

1975-76 Program Costs Expressed as Percentages of Total for all FEFP Programs, General (Operating) and Special Revenue (Contracted Program) Funds Expenditures. 20

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) FUND EXPENDITURES
PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL FOR ALL FEFP PROGRAMS
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	2.33	2.36	2.72	2.02	2.51	1.57	2.32	1.81	2.13	2.72	2.19
TRAINABLE MENTALLY RETARDED	02	0.70	0.71	1.39	0.42	0.87	0.38	0.69	0.49	0.61	0.74	0.63
PHYSICALLY HANDICAPPED	03	0.28	0.28	2.25	0.14	0.26	0.16	0.28	0.17	0.24	0.29	0.24
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	0.03	0.03	1.71	0.01	0.04	0.01	0.04	0.03	0.03	0.04	0.04
SPEECH AND HEARING THERAPY PT	05	0.87	0.81	0.97	0.26	0.66	0.17	0.83	0.41	0.67	0.85	0.69
DEAF	06	0.24	0.25	0.24	0.09	0.19	0.09	0.24	0.14	0.20	0.25	0.21
VISUALLY HANDICAPPED PT	07	0.09	0.08	0.19	0.02	0.07	0.01	0.08	0.04	0.07	0.09	0.07
VISUALLY HANDICAPPED	08	0.02	0.02	0.01	0.00	0.03	0.01	0.02	0.01	0.02	0.02	0.02
EMOTIONALLY DISTURBED PT	09	0.36	0.37	0.23	0.15	0.33	0.11	0.35	0.21	0.30	0.38	0.30
EMOTIONALLY DISTURBED	10	0.48	0.51	2.94	0.29	0.55	0.39	0.49	0.32	0.42	0.54	0.44
SOCIALLY MALADJUSTED	11	0.31	0.31	0.30	0.31	0.26	0.28	0.31	0.24	0.28	0.31	0.29
SPECIFIC LEARNING DISABILITY PT	12	1.54	1.57	0.58	0.69	1.19	0.43	1.49	0.88	1.26	1.56	1.29
SPECIFIC LEARNING DISABILITY	13	0.31	0.32	0.13	0.15	0.19	0.11	0.31	0.23	0.28	0.34	0.28
GIFTED PT	14	0.60	0.58	0.70	0.34	0.39	0.37	0.59	0.43	0.53	0.66	0.54
HOSPITAL AND HOMEBOUND PT	15	0.26	0.26	1.27	0.05	0.46	0.03	0.26	0.03	0.17	0.21	0.17
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		8.42	8.49	15.64	4.94	8.01	4.12	8.30	5.44	7.21	8.99	7.39
VOCATIONAL EDUCATION I	16	0.80	0.81	3.35	2.34	0.95	6.52	0.93	0.85	0.90	1.00	0.91
VOCATIONAL EDUCATION II	17	2.04	2.02	5.63	3.65	3.19	6.77	2.17	2.23	2.19	2.52	2.22
VOCATIONAL EDUCATION III	18	3.28	3.24	5.59	4.20	4.39	7.43	3.37	3.31	3.34	3.86	3.40
VOCATIONAL EDUCATION IV	19	3.16	3.18	5.45	3.49	4.09	4.74	3.21	3.52	3.33	3.81	3.38
VOCATIONAL EDUCATION V	20	1.09	1.08	2.93	0.87	1.11	2.50	1.10	0.87	1.01	1.13	1.03
VOCATIONAL EDUCATION VI	21	0.91	0.90	3.61	0.72	1.15	1.23	0.92	0.91	0.92	1.04	0.93
SUBTOTAL FOR VOCATIONAL PROGRAMS		11.28	11.23	26.56	15.27	14.87	29.18	11.69	11.70	11.69	13.36	11.86
ADULT BASIC AND HIGH SCHOOL	22	1.22	1.17	1.44	1.41	3.87	1.83	1.25	0.96	1.14	2.16	1.24
ADULT COMMUNITY SERVICE	23	0.17	0.15	0.33	0.14	1.48	0.25	0.18	0.13	0.16	0.40	0.19
SUBTOTAL FOR ADULT PROGRAMS		1.40	1.32	1.76	1.55	5.35	2.08	1.43	1.09	1.30	2.57	1.43
K - 3 BASIC	24	24.12	24.28	11.86	25.49	22.30	16.27	24.03	24.34	24.15	23.45	24.08
4 - 9 BASIC	25	39.09	39.09	25.46	35.67	36.84	26.95	38.77	41.75	39.91	37.19	39.63
10 - 12 BASIC	26	15.70	15.58	18.72	17.09	12.62	21.40	15.78	15.69	15.74	14.43	15.61
SUBTOTAL FOR BASIC PROGRAMS		78.91	78.96	56.04	78.25	71.76	64.62	78.58	81.77	79.80	75.07	79.32
TOTAL FOR ALL FEFP PROGRAMS		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

FLORIDA DEPARTMENT OF EDUCATION

1975-76 PROGRAM COST REPORT

SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL FOR ALL FEFP PROGRAMS

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	0.78	0.84	1.02	0.80	0.62	0.45	0.75	1.05	0.80	1.00	0.84
TRAINABLE MENTALLY RETARDED	02	0.30	0.31	0.53	0.34	0.16	0.28	0.31	2.11	0.59	0.73	0.61
PHYSICALLY HANDICAPPED	03	0.15	0.16	0.16	0.17	0.24	0.21	0.16	0.33	0.19	0.37	0.22
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	0.03	0.03	0.32	0.09	0.12	0.01	0.04	0.00	0.03	0.10	0.05
SPEECH AND HEARING THERAPY PT	05	0.20	0.20	0.13	0.15	0.64	0.08	0.19	0.09	0.18	0.14	0.17
DEAF	06	0.18	0.15	0.82	0.27	0.05	0.27	0.20	0.26	0.21	0.13	0.20
VISUALLY HANDICAPPED PT	07	0.03	0.03	0.00	0.00	0.02	0.14	0.04	0.01	0.04	0.14	0.05
VISUALLY HANDICAPPED	08	0.05	0.05	0.00	0.00	0.01	0.00	0.04	0.01	0.03	0.03	0.03
EMOTIONALLY DISTURBED PT	09	0.03	0.03	0.14	0.06	0.02	0.01	0.03	0.03	0.03	0.22	0.07
EMOTIONALLY DISTURBED	10	0.10	0.10	0.43	0.29	0.08	0.14	0.13	0.77	0.23	0.44	0.26
SOCIALLY MALADJUSTED	11	0.16	0.14	0.12	0.24	0.08	0.09	0.15	2.90	0.58	1.37	0.73
SPECIFIC LEARNING DISABILITY PT	12	0.46	0.47	0.92	0.31	0.60	0.14	0.43	0.63	0.46	0.54	0.47
SPECIFIC LEARNING DISABILITY	13	0.16	0.17	0.09	0.03	0.05	0.03	0.13	0.04	0.12	0.16	0.13
GIFTED PT	14	0.02	0.02	0.03	0.04	0.03	0.07	0.03	0.09	0.04	0.05	0.04
HOSPITAL AND HOMEBOUND PT	15	0.05	0.05	0.54	0.08	0.02	0.06	0.07	0.16	0.08	0.06	0.08
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		2.71	2.76	5.25	2.87	2.73	1.98	2.71	8.49	3.60	5.49	3.95
VOCATIONAL EDUCATION I	16	0.18	0.18	8.65	1.68	0.09	6.50	1.18	2.19	1.34	0.69	1.22
VOCATIONAL EDUCATION II	17	0.86	0.82	11.37	5.62	4.90	20.10	3.62	4.04	3.68	2.27	3.42
VOCATIONAL EDUCATION III	18	0.51	0.51	10.48	3.41	0.94	19.67	3.08	4.17	3.25	2.02	3.02
VOCATIONAL EDUCATION IV	19	0.27	0.27	0.77	1.69	4.47	8.78	1.39	1.98	1.48	1.63	1.51
VOCATIONAL EDUCATION V	20	0.58	0.58	1.36	0.42	2.39	2.96	0.89	0.77	0.87	0.39	0.78
VOCATIONAL EDUCATION VI	21	0.14	0.14	0.36	0.35	0.73	1.42	0.31	0.72	0.37	0.68	0.43
SUBTOTAL FOR VOCATIONAL PROGRAMS		2.53	2.50	33.00	13.16	13.52	59.44	10.47	13.88	10.99	7.67	13.38
ADULT BASIC AND HIGH SCHOOL	22	1.59	1.46	1.22	4.45	12.94	2.29	2.01	1.71	1.96	2.73	2.10
ADULT COMMUNITY SERVICE	23	0.14	0.11	0.03	0.20	7.70	0.04	0.25	0.15	0.24	0.07	0.21
SUBTOTAL FOR ADULT PROGRAMS		1.73	1.58	1.24	4.65	20.64	2.33	2.26	1.86	2.20	2.80	2.31
K - 3 BASIC	24	55.95	56.30	27.45	42.94	30.35	15.76	49.69	37.05	47.73	34.92	45.37
4 - 9 BASIC	25	33.04	33.10	25.92	31.59	23.67	15.94	30.71	29.83	30.58	36.23	31.62
10 - 12 BASIC	26	4.03	3.76	7.14	4.79	3.09	4.55	4.16	8.88	4.89	12.88	6.37
SUBTOTAL FOR BASIC PROGRAMS		93.03	93.16	60.51	79.32	63.11	36.25	84.57	75.77	83.21	84.04	83.36
TOTAL FOR ALL FEFP PROGRAMS		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

FLORIDA DEPARTMENT OF EDUCATION

1975-76 PROGRAM COST REPORT

GENERAL (OPERATING) AND SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES

PROGRAM COSTS EXPRESSED AS PERCENTAGES OF TOTAL FOR ALL FEFP PROGRAMS

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	2.25	2.27	2.27	1.88	2.29	1.11	2.22	1.80	2.06	2.56	2.12
TRAINABLE MENTALLY RETARDED	02	0.68	0.69	1.17	0.42	0.79	0.34	0.67	0.52	0.61	0.74	0.63
PHYSICALLY HANDICAPPED	03	0.27	0.28	1.70	0.14	0.26	0.18	0.27	0.18	0.24	0.29	0.24
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	0.03	0.03	1.35	0.02	0.05	0.01	0.04	0.02	0.03	0.05	0.04
SPEECH AND HEARING THERAPY PT	05	0.83	0.77	0.75	0.25	0.66	0.14	0.79	0.40	0.65	0.78	0.66
DEAF	06	0.24	0.25	0.39	0.11	0.18	0.16	0.24	0.15	0.20	0.24	0.21
VISUALLY HANDICAPPED PT	07	0.08	0.08	0.14	0.01	0.07	0.06	0.08	0.04	0.07	0.10	0.07
VISUALLY HANDICAPPED	08	0.03	0.03	0.01	0.00	0.02	0.01	0.02	0.01	0.02	0.02	0.02
EMOTIONALLY DISTURBED PT	09	0.34	0.35	0.21	0.14	0.29	0.07	0.33	0.21	0.28	0.37	0.29
EMOTIONALLY DISTURBED	10	0.46	0.49	2.29	0.29	0.49	0.29	0.47	0.33	0.41	0.53	0.43
SOCIALLY MALADJUSTED	11	0.30	0.30	0.26	0.30	0.24	0.20	0.30	0.29	0.30	0.40	0.31
SPECIFIC LEARNING DISABILITY PT	12	1.48	1.51	0.67	0.65	1.12	0.31	1.43	0.87	1.22	1.47	1.25
SPECIFIC LEARNING DISABILITY	13	0.31	0.32	0.12	0.14	0.17	0.08	0.29	0.23	0.27	0.33	0.28
GIFTED PT	14	0.57	0.55	0.53	0.31	0.35	0.25	0.55	0.42	0.50	0.60	0.52
HOSPITAL AND HOMEBOUND PT	15	0.25	0.24	1.08	0.05	0.41	0.04	0.25	0.03	0.17	0.20	0.17
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		8.12	8.16	12.94	4.71	7.40	3.24	7.95	5.50	7.04	8.68	7.21
VOCATIONAL EDUCATION I	16	0.77	0.78	4.73	2.27	0.85	6.51	0.94	0.88	0.92	0.97	0.93
VOCATIONAL EDUCATION II	17	1.98	1.95	7.13	3.87	3.38	12.27	2.26	2.26	2.26	2.50	2.29
VOCATIONAL EDUCATION III	18	3.13	3.09	6.86	4.11	3.99	12.49	3.35	3.33	3.34	3.70	3.38
VOCATIONAL EDUCATION IV	19	3.01	3.01	4.23	3.29	4.13	6.41	3.09	3.49	3.24	3.62	3.28
VOCATIONAL EDUCATION V	20	1.06	1.05	2.52	0.82	1.26	2.69	1.09	0.87	1.01	1.06	1.01
VOCATIONAL EDUCATION VI	21	0.87	0.86	2.76	0.68	1.10	1.31	0.88	0.91	0.89	1.01	0.90
SUBTOTAL FOR VOCATIONAL PROGRAMS		10.82	10.74	28.24	15.04	14.71	41.68	11.62	11.74	11.66	12.86	11.79
ADULT BASIC AND HIGH SCHOOL	22	1.24	1.19	1.38	1.74	4.92	2.02	1.30	0.97	1.18	2.21	1.29
ADULT COMMUNITY SERVICE	23	0.17	0.15	0.25	0.14	2.20	0.17	0.19	0.13	0.16	0.37	0.19
SUBTOTAL FOR ADULT PROGRAMS		1.41	1.33	1.63	1.89	7.12	2.18	1.49	1.10	1.34	2.59	1.48
K - 3 BASIC	24	25.78	26.10	15.92	27.38	23.92	16.06	25.63	24.59	25.24	24.47	25.16
4 - 9 BASIC	25	38.77	38.75	25.58	35.22	35.32	22.40	38.27	41.52	39.47	37.10	39.22
10 - 12 BASIC	26	15.09	14.91	15.70	15.75	11.52	14.45	15.05	15.55	15.24	14.30	15.14
SUBTOTAL FOR BASIC PROGRAMS		79.64	79.77	57.20	78.36	70.76	52.90	78.95	81.66	79.96	75.87	79.52
TOTAL FOR ALL FEFP PROGRAMS		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

PROGRAM COSTS PER UNWEIGHTED FTE

This report displays for each FEFP program and group of FEFP programs and for each cost element/total the expenditure amount divided by unweighted FTE.

Questions which can be answered with this report for the state, districts, and schools:

> *What is the cost per unweighted FTE for any FEFP program or group of FEFP programs and for any cost element/total?*
>
> *How much more (or less) per unweighted FTE was being expended for any FEFP program and cost element/total than for any other FEFP program and cost element/total? This comparison could be made between any combination of FEFP programs and groups of FEFP programs. Furthermore the percentage comparison could be made between any combination of school, district, state, and group summary reports.*

The state level reports which follow and their respective page numbers are:

1975-76 Program Costs per Unweighted FTE, General (Operating) Fund Expenditures 22

1975-76 Program Costs per Unweighted FTE, Special Revenue (Contracted Program) Funds Expenditures 23

1975-76 Program Costs per Unweighted FTE, General (Operating) and Special Revenue (Contracted Program) Funds Expenditures. 24

FLORIDA DEPARTMENT OF EDUCATION

1975-76 PROGRAM COST REPORT

GENERAL (OPERATING) FUND EXPENDITURES

PROGRAM COSTS PER UNWEIGHTED FTE

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	977	152	6	33	11	9	1,188	575	1,763	255	2,018
TRAINABLE MENTALLY RETARDED	02	1,331	208	15	32	18	10	1,613	711	2,325	317	2,642
PHYSICALLY HANDICAPPED	03	1,573	249	71	31	16	12	1,951	744	2,696	366	3,062
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	2,641	414	743	30	37	6	3,871	1,488	5,359	713	6,073
SPEECH AND HEARING THERAPY PT	05	3,279	469	20	39	27	9	3,843	1,175	5,018	717	5,735
DEAF	06	1,893	299	10	28	16	9	2,256	840	3,096	435	3,530
VISUALLY HANDICAPPED PT	07	5,675	829	69	41	51	5	6,670	2,017	8,687	1,381	10,068
VISUALLY HANDICAPPED	08	2,129	319	4	15	25	10	2,502	945	3,446	478	3,924
EMOTIONALLY DISTURBED PT	09	2,357	379	9	39	23	10	2,816	1,063	3,880	569	4,449
EMOTIONALLY DISTURBED	10	1,514	246	51	35	18	16	1,882	761	2,643	379	3,021
SOCIALLY MALADJUSTED	11	1,054	163	6	41	9	12	1,285	609	1,894	233	2,127
SPECIFIC LEARNING DISABILITY PT	12	2,135	335	4	38	18	8	2,538	922	3,460	484	3,944
SPECIFIC LEARNING DISABILITY	13	1,207	192	3	23	8	5	1,437	673	2,110	298	2,408
GIFTED PT	14	1,036	154	7	23	7	8	1,235	558	1,793	252	2,045
HOSPITAL AND HOMEBOUND PT	15	8,475	1,267	226	62	157	11	10,199	635	10,834	1,529	12,363
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		1,434	222	15	33	15	9	1,727	701	2,428	343	2,771
VOCATIONAL EDUCATION I	16	884	137	20	101	11	94	1,247	712	1,959	246	2,205
VOCATIONAL EDUCATION II	17	704	107	11	49	12	30	912	581	1,493	195	1,688
VOCATIONAL EDUCATION III	18	663	101	6	33	9	20	833	507	1,339	175	1,514
VOCATIONAL EDUCATION IV	19	612	94	6	27	8	12	759	515	1,275	166	1,440
VOCATIONAL EDUCATION V	20	798	122	12	25	9	24	989	486	1,475	185	1,660
VOCATIONAL EDUCATION VI	21	470	71	10	15	6	8	581	356	937	120	1,057
SUBTOTAL FOR VOCATIONAL PROGRAMS		655	100	9	35	9	22	830	514	1,344	174	1,518
ADULT BASIC AND HIGH SCHOOL	22	410	60	3	19	14	8	513	243	757	162	919
ADULT COMMUNITY SERVICE	23	354	48	4	11	32	7	456	201	657	187	844
SUBTOTAL FOR ADULT PROGRAMS		402	58	3	18	16	8	505	237	743	166	909
K - 3 BASIC	24	508	78	1	21	5	4	618	388	1,006	111	1,117
4 - 9 BASIC	25	480	74	2	17	5	4	581	387	969	102	1,071
10 - 12 BASIC	26	510	78	3	22	4	9	626	385	1,011	105	1,116
SUBTOTAL FOR BASIC PROGRAMS		494	76	2	19	5	5	601	387	988	105	1,093
TOTAL FOR ALL FEFP PROGRAMS		537	82	3	21	6	7	656	406	1,062	120	1,182

FLORIDA DEPARTMENT OF EDUCATION

1975-76 PROGRAM COST REPORT

SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES

PROGRAM COSTS PER UNWEIGHTED FTE

GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	27	5	1	2	1	3	39	10	49	14	62
TRAINABLE MENTALLY RETARDED	02	47	8	3	5	1	7	71	90	161	45	206
PHYSICALLY HANDICAPPED	03	76	14	3	7	3	18	122	46	168	75	244
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	295	51	108	79	28	10	571	12	583	393	976
SPEECH AND HEARING THERAPY PT	05	66	11	2	4	5	5	93	8	102	19	121
DEAF	06	96	14	16	13	1	24	164	39	203	27	230
VISUALLY HANDICAPPED PT	07	264	48	0	1	5	217	535	25	560	491	1,051
VISUALLY HANDICAPPED	08	319	55	0	1	1	1	378	14	392	73	464
EMOTIONALLY DISTURBED PT	09	25	4	4	4	0	1	38	5	43	67	110
EMOTIONALLY DISTURBED	10	40	7	6	10	1	9	71	79	151	66	216
SOCIALLY MALADJUSTED	11	97	14	3	12	1	9	136	471	607	324	931
SPECIFIC LEARNING DISABILITY PT	12	51	9	4	3	2	3	71	19	90	24	114
SPECIFIC LEARNING DISABILITY	13	66	12	1	1	1	2	82	5	87	26	113
GIFTED PT	14	5	1	0	1	0	2	10	6	15	5	20
HOSPITAL AND HOMEBOUND PT	15	397	64	138	52	4	67	722	325	1,047	182	1,229
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		42	7	3	4	1	5	63	36	99	34	133
VOCATIONAL EDUCATION I	16	11	2	20	9	0	69	112	38	150	17	167
VOCATIONAL EDUCATION II	17	17	3	8	10	2	65	104	21	125	17	143
VOCATIONAL EDUCATION III	18	6	1	4	3	0	38	53	13	66	9	75
VOCATIONAL EDUCATION IV	19	3	0	0	2	1	16	23	6	29	7	36
VOCATIONAL EDUCATION V	20	25	4	2	2	3	21	56	9	65	7	71
VOCATIONAL EDUCATION VI	21	5	1	1	1	1	9	18	8	26	11	37
SUBTOTAL FOR VOCATIONAL PROGRAMS		9	1	4	4	1	34	53	13	66	10	76
ADULT BASIC AND HIGH SCHOOL	22	30	5	1	7	6	7	57	9	66	21	87
ADULT COMMUNITY SERVICE	23	42	6	0	5	60	2	116	13	130	8	138
SUBTOTAL FOR ADULT PROGRAMS		31	5	1	7	9	7	60	9	70	20	90
K - 3 BASIC	24	65	11	1	4	1	3	85	12	97	16	113
4 - 9 BASIC	25	22	4	1	2	0	2	31	5	36	10	46
10 - 12 BASIC	26	8	1	0	1	0	1	12	5	16	10	26
SUBTOTAL FOR BASIC PROGRAMS		32	5	1	2	1	2	44	7	51	12	62
TOTAL FOR ALL FEFP PROGRAMS		30	5	1	3	1	5	45	8	53	12	65

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) AND SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES
PROGRAM COSTS PER UNWEIGHTED FTE
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	995	155	7	35	12	10	1,213	581	1,795	264	2,059
TRAINABLE MENTALLY RETARDED	02	1,363	214	17	35	18	14	1,661	771	2,433	348	2,781
PHYSICALLY HANDICAPPED	03	1,620	257	73	35	18	23	2,026	773	2,799	413	3,212
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	2,775	437	792	65	50	11	4,130	1,494	5,624	892	6,516
SPEECH AND HEARING THERAPY PT	05	3,321	476	21	41	30	11	3,902	1,181	5,082	729	5,811
DEAF	06	1,969	310	23	38	16	28	2,384	870	3,255	456	3,711
VISUALLY HANDICAPPED PT	07	5,780	848	69	41	53	92	6,882	2,027	8,909	1,576	10,486
VISUALLY HANDICAPPED	08	2,367	360	4	15	26	11	2,784	955	3,739	532	4,271
EMOTIONALLY DISTURBED PT	09	2,369	381	10	41	23	10	2,835	1,066	3,901	601	4,502
EMOTIONALLY DISTURBED	10	1,533	249	54	40	19	20	1,914	797	2,711	409	3,120
SOCIALLY MALADJUSTED	11	1,084	167	6	45	10	15	1,328	755	2,083	333	2,417
SPECIFIC LEARNING DISABILITY PT	12	2,170	341	7	40	19	10	2,587	935	3,521	501	4,022
SPECIFIC LEARNING DISABILITY	13	1,241	198	4	23	8	6	1,480	675	2,155	311	2,466
GIFTED PT	14	1,038	154	7	23	7	9	1,239	560	1,799	254	2,054
HOSPITAL AND HOMEBOUND PT	15	8,572	1,283	260	75	158	27	10,375	715	11,090	1,573	12,663
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		1,459	226	16	35	15	12	1,764	723	2,487	363	2,851
VOCATIONAL EDUCATION I	16	895	139	39	110	11	159	1,353	748	2,101	263	2,363
VOCATIONAL EDUCATION II	17	720	109	18	59	14	94	1,014	601	1,616	212	1,827
VOCATIONAL EDUCATION III	18	669	102	10	37	10	56	884	519	1,403	184	1,587
VOCATIONAL EDUCATION IV	19	615	95	6	28	10	28	781	521	1,302	172	1,475
VOCATIONAL EDUCATION V	20	821	126	14	27	11	44	1,042	494	1,536	192	1,728
VOCATIONAL EDUCATION VI	21	474	72	11	15	7	15	594	361	955	128	1,083
SUBTOTAL FOR VOCATIONAL PROGRAMS		663	101	12	39	10	54	880	526	1,406	184	1,589
ADULT BASIC AND HIGH SCHOOL	22	440	65	3	26	20	15	568	252	820	182	1,003
ADULT COMMUNITY SERVICE	23	369	50	4	13	54	8	499	206	704	190	894
SUBTOTAL FOR ADULT PROGRAMS		430	63	4	24	25	14	559	245	804	183	987
K - 3 BASIC	24	573	89	3	25	6	8	704	399	1,103	127	1,230
4 - 9 BASIC	25	502	77	2	19	5	6	612	393	1,005	112	1,117
10 - 12 BASIC	26	517	79	4	23	4	10	637	389	1,026	114	1,140
SUBTOTAL FOR BASIC PROGRAMS		526	81	3	22	5	7	644	394	1,038	117	1,155
TOTAL FOR ALL FEFP PROGRAMS		566	87	4	24	6	12	700	414	1,113	132	1,245

PROGRAM COSTS PER WEIGHTED FTE

This report displays for each FEFP program and group of FEFP programs and for each cost element/total the expenditure amount divided by weighted FTE.

Questions which can be answered with this report for the state, districts, and schools:

What is the cost per weighted FTE for any FEFP program or group of FEFP programs and for any cost element/total?

How much more (or less) per weighted FTE was being expended for any FEFP program and cost element/total than for any other FEFP program and cost element/total? This comparison could be made between any combination of FEFP programs and groups of FEFP programs. Furthermore the percentage comparison could be made between any combination of school, district, state, and group summary reports.

The state level reports which follow and their respective page numbers are:

1975-76 Program Costs per Weighted FTE, General (Operating) Fund Expenditure. 26

1975-76 Program Costs per Weighted FTE, Special Revenue (Contracted Program) Funds Expenditures. 27

1975-76 Program Costs per Weighted FTE, General (Operating) and Special Revenue (Contracted Program) Funds Expenditures. 28

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) FUND EXPENDITURES
PROGRAM COSTS PER WEIGHTED FTE
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	425	66	3	14	5	4	516	250	766	111	877
TRAINABLE MENTALLY RETARDED	02	444	69	5	11	6	3	538	237	775	106	881
PHYSICALLY HANDICAPPED	03	449	71	20	9	5	3	557	213	770	105	875
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	440	69	124	5	6	1	645	248	893	119	1,012
SPEECH AND HEARING THERAPY PT	05	328	47	2	4	3	1	384	118	502	72	574
DEAF	06	473	75	3	7	4	2	564	210	774	109	883
VISUALLY HANDICAPPED PT	07	567	83	7	4	5	1	667	202	869	138	1,007
VISUALLY HANDICAPPED	08	608	91	1	4	7	3	715	270	985	136	1,121
EMOTIONALLY DISTURBED PT	09	314	50	1	5	3	1	376	142	517	76	593
EMOTIONALLY DISTURBED	10	409	67	14	10	5	4	509	206	714	102	817
SOCIALLY MALADJUSTED	11	458	71	2	18	4	5	559	265	824	101	925
SPECIFIC LEARNING DISABILITY PT	12	285	45	1	5	2	1	338	123	461	65	526
SPECIFIC LEARNING DISABILITY	13	525	83	1	10	3	2	625	293	918	129	1,047
GIFTED PT	14	345	51	2	8	2	3	412	186	598	84	682
HOSPITAL AND HOMEBOUND PT	15	565	84	15	4	10	1	680	42	722	102	824
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		378	58	4	9	4	2	455	185	640	90	730
VOCATIONAL EDUCATION I	16	207	32	5	24	3	22	293	167	460	58	518
VOCATIONAL EDUCATION II	17	266	40	4	19	4	12	346	220	566	74	639
VOCATIONAL EDUCATION III	18	304	46	3	15	4	9	382	232	614	80	695
VOCATIONAL EDUCATION IV	19	362	56	3	16	5	7	449	305	754	98	852
VOCATIONAL EDUCATION V	20	570	87	8	18	6	17	706	347	1,053	132	1,186
VOCATIONAL EDUCATION VI	21	402	61	9	13	5	7	496	304	801	103	903
SUBTOTAL FOR VOCATIONAL PROGRAMS		320	49	4	17	4	11	406	251	657	85	742
ADULT BASIC AND HIGH SCHOOL	22	321	47	2	15	11	6	401	190	591	127	718
ADULT COMMUNITY SERVICE	23	524	71	6	17	48	10	676	298	974	277	1,250
SUBTOTAL FOR ADULT PROGRAMS		337	49	2	15	14	7	423	199	621	139	760
K - 3 BASIC	24	412	64	1	17	4	4	501	314	815	90	905
4 - 9 BASIC	25	480	74	2	17	5	4	581	387	969	102	1,071
10 - 12 BASIC	26	463	71	3	20	4	8	569	350	919	95	1,014
SUBTOTAL FOR BASIC PROGRAMS		454	70	2	18	4	5	552	355	907	97	1,004
TOTAL FOR ALL FEFP PROGRAMS		424	65	2	17	5	6	519	321	840	95	935

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES
PROGRAM COSTS PER WEIGHTED FTE
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	12	2	1	1	0	1	17	4	21	6	27
TRAINABLE MENTALLY RETARDED	02	16	3	1	2	0	2	24	30	54	15	69
PHYSICALLY HANDICAPPED	03	22	4	1	2	1	5	35	13	48	22	70
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	49	9	18	13	5	2	95	2	97	66	163
SPEECH AND HEARING THERAPY PT	05	7	1	0	0	1	0	9	1	10	2	12
DEAF	06	24	3	4	3	0	3	41	10	51	7	57
VISUALLY HANDICAPPED PT	07	26	5	0	0	1	22	53	2	56	49	105
VISUALLY HANDICAPPED	08	91	16	0	0	0	0	108	4	112	21	133
EMOTIONALLY DISTURBED PT	09	3	1	0	1	0	0	5	1	6	9	15
EMOTIONALLY DISTURBED	10	11	2	2	3	0	2	19	21	41	18	58
SOCIALLY MALADJUSTED	11	42	6	1	5	0	4	59	205	264	141	405
SPECIFIC LEARNING DISABILITY PT	12	7	1	0	0	0	0	9	3	12	3	15
SPECIFIC LEARNING DISABILITY	13	29	5	1	0	0	1	36	2	38	11	49
GIFTED PT	14	2	0	0	0	0	1	3	2	5	2	7
HOSPITAL AND HOMEBOUND PT	15	26	4	9	3	0	4	48	22	70	12	82
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		11	2	1	1	0	1	16	9	26	9	35
VOCATIONAL EDUCATION I	16	3	0	5	2	0	16	26	9	35	4	39
VOCATIONAL EDUCATION II	17	6	1	3	4	1	25	39	8	48	7	54
VOCATIONAL EDUCATION III	18	3	0	2	2	0	17	24	6	30	4	34
VOCATIONAL EDUCATION IV	19	2	0	0	1	1	10	13	4	17	4	21
VOCATIONAL EDUCATION V	20	18	3	1	1	2	15	40	6	46	5	51
VOCATIONAL EDUCATION VI	21	5	1	0	1	1	8	15	7	22	9	31
SUBTOTAL FOR VOCATIONAL PROGRAMS		4	1	2	2	1	16	26	6	32	5	37
ADULT BASIC AND HIGH SCHOOL	22	24	4	1	6	5	6	45	7	51	16	68
ADULT COMMUNITY SERVICE	23	63	9	0	8	90	3	172	19	192	12	204
SUBTOTAL FOR ADULT PROGRAMS		25	4	1	6	8	6	49	7	56	16	72
K - 3 BASIC	24	53	9	1	4	1	2	69	9	79	13	92
4 - 9 BASIC	25	22	4	1	2	0	2	31	5	36	10	46
10 - 12 BASIC	26	7	1	0	1	0	1	11	4	15	9	23
SUBTOTAL FOR BASIC PROGRAMS		30	5	1	2	1	2	40	7	47	11	57
TOTAL FOR ALL FEFP PROGRAMS		25	4	1	2	1	4	37	7	43	10	53

FLORIDA DEPARTMENT OF EDUCATION
1975-76 PROGRAM COST REPORT
GENERAL (OPERATING) AND SPECIAL REVENUE (CONTRACTED PROGRAM) FUNDS EXPENDITURES
PROGRAM COSTS PER WEIGHTED FTE
GROUP SUMMARY TOTALS

PROGRAM NAME AND NO.		SALARIES	EMPLOYEE BENEFITS	PURCHASE SERVICES	MATERIALS SUPPLIES	OTHER EXP.	CAPITAL OUTLAY	TOTAL DIRECT COSTS	SCHOOL INDIRECT COSTS	TOTAL SCHOOL COSTS	DISTRICT INDIRECT COSTS	TOTAL PROGRAM COSTS
EDUCABLE MENTALLY RETARDED	01	432	67	3	15	5	4	528	253	780	115	895
TRAINABLE MENTALLY RETARDED	02	454	71	6	12	6	5	554	257	811	116	927
PHYSICALLY HANDICAPPED	03	463	73	21	10	5	7	579	221	800	118	918
PHYSICAL AND OCCUPATIONAL THERAPY PT	04	462	73	132	11	8	2	688	249	937	149	1,086
SPEECH AND HEARING THERAPY PT	05	332	48	2	4	3	1	390	118	508	73	581
DEAF	06	492	78	6	9	4	7	596	218	814	114	928
VISUALLY HANDICAPPED PT	07	578	85	7	4	5	9	688	203	891	158	1,049
VISUALLY HANDICAPPED	08	676	103	1	4	7	3	795	273	1,068	152	1,220
EMOTIONALLY DISTURBED PT	09	316	51	1	5	3	1	378	142	520	80	600
EMOTIONALLY DISTURBED	10	414	67	15	11	5	5	517	215	733	110	843
SOCIALLY MALADJUSTED	11	471	73	3	20	4	7	577	328	906	145	1,051
SPECIFIC LEARNING DISABILITY PT	12	289	45	1	5	3	1	345	125	469	67	536
SPECIFIC LEARNING DISABILITY	13	539	86	2	10	3	3	643	294	937	135	1,072
GIFTED PT	14	346	51	2	8	2	3	413	187	600	85	685
HOSPITAL AND HOMEBOUND PT	15	571	86	17	5	11	2	692	48	739	105	844
SUBTOTAL FOR EXCEPTIONAL PROGRAMS		385	60	4	9	4	3	465	190	655	96	751
VOCATIONAL EDUCATION I	16	210	33	9	26	3	37	318	175	493	62	555
VOCATIONAL EDUCATION II	17	273	41	7	22	5	36	384	228	612	80	692
VOCATIONAL EDUCATION III	18	307	47	5	17	4	26	405	238	644	84	728
VOCATIONAL EDUCATION IV	19	364	56	4	17	6	16	462	308	771	102	873
VOCATIONAL EDUCATION V	20	586	90	10	19	8	31	744	353	1,097	137	1,234
VOCATIONAL EDUCATION VI	21	405	61	9	13	6	13	507	309	816	109	926
SUBTOTAL FOR VOCATIONAL PROGRAMS		324	50	6	19	5	26	430	257	687	90	777
ADULT BASIC AND HIGH SCHOOL	22	343	50	3	20	15	12	444	197	641	143	783
ADULT COMMUNITY SERVICE	23	547	74	6	20	81	11	739	305	1,044	281	1,325
SUBTOTAL FOR ADULT PROGRAMS		360	52	3	20	21	12	467	205	673	153	826
K - 3 BASIC	24	464	72	2	21	5	6	570	324	894	103	997
4 - 9 BASIC	25	502	77	2	19	5	6	612	393	1,005	112	1,117
10 - 12 BASIC	26	470	72	3	20	4	9	579	354	933	104	1,037
SUBTOTAL FOR BASIC PROGRAMS		483	75	2	20	5	7	592	362	953	107	1,061
TOTAL FOR ALL FEFP PROGRAMS		448	69	3	19	5	9	553	327	881	104	985

Appendix A

DEFINITIONS OF KEY TERMS

Approximate Average Salary -
See Salaries per Staff Unit.

Capital Outlay -
direct cost amounts expended for equipment, audio-visual materials, and library books

Cost Element/Total -
one of eleven categories used for classifying expenditures; namely, salaries, employee benefits, purchased services, materials and supplies, other expenses, capital outlay, total direct costs, school indirect costs, total school costs, district indirect costs, and total program costs

Direct Costs -
amounts expended which can be readily or obviously identified with programs or specific activities within a school and which are classified as salaries, employee benefits, purchased services, materials and supplies, other expenses, or capital outlay

District Indirect Costs -
amounts expended which cannot be readily or obviously identified with a school and which are difficult or costly to attempt to identify directly with a school (See section 6A - 1.14(3)(b), SBE rules.)

Employee Benefits -
direct cost amounts expended for the fringe benefits of those school district employees whose compensation is included in "salaries"

FEFP Adjusted Revenue -
FEFP revenue adjusted for the prorated and prior year adjustments (See FEFP Revenue.)

FEFP Dollars per Unweighted FTE -
FEFP adjusted revenue divided by unweighted FTE

FEFP Programs -
The programs specified in Section 236.081(1)(a), F.S. belonging to the Florida Education Finance Program. They are, along with their respective funding cost factors:

Special Exceptional Student Programs	Cost Factor
1. Educable mentally retarded	2.30
2. Trainable mentally retarded	3.00
3. Physically handicapped	3.50
4. Physical & occupational therapy, part-time	6.00

FEFP Programs

Special Exceptional Student Programs (Cont.)	Cost Factor
5. Speech & hearing therapy, part-time	10.00
6. Deaf	4.00
7. Visually handicapped, part-time	10.00
8. Visually handicapped	3.50
9. Emotionally disturbed, part-time	7.50
10. Emotionally disturbed	3.70
11. Socially maladjusted	2.30
12. Specific learning disability, part-time	7.50
13. Specific learning disability	2.30
14. Gifted, part-time	3.00
15. Hospital & homebound, part-time	15.00
Special Vocational-Technical Programs	
16. Vocational Education I	4.26
17. Vocational Education II	2.64
18. Vocational Education III	2.18
19. Vocational Education IV	1.69
20. Vocational Education V	1.40
21. Vocational Education VI	1.17
Special Adult General Education Programs	
22. Adult basic education & adult high school	1.28
23. Adult community service	.675
Basic Programs	
24. Kindergarten & grades 1, 2, & 3	1.234
25. Grades 4, 5, 6, 7, 8, & 9	1.00
26. Grades 10, 11 & 12	1.10

FEFP Revenue -
an amount derived from weighted FTE minus ineligible weighted FTE multiplied by the base student cost of $745.00 multiplied by the district cost differential plus minimum guarantee minus $5.00 per umweighted FTE for educational training expenditures (Note: FEFP revenue includes required local effort revenue.)

Florida Education Finance Program (FEFP) -
the program for financing public schools in Florida - for more details refer to the MIS statistical report Florida Education Finance Program for 1975-76

General (Operating) Fund -
the set of accounts used for all ordinary operations of a school district, generally including all transactions which do not have to be accounted for in another fund

Groups of FEFP Programs -
See FEFP programs.

Ineligible Weighted Full-Time Equivalent Students -
the number of weighted full-time equivalent students which are ineligible because of legislated constraints or caps

Materials and Supplies -
direct cost amounts expended for material items of an expendable nature that are consumed, worn out, or deteriorated in use; also for material items that lose their identity through fabrication or incorporation into different or more complex units or substances

Minimum Guarantee -
minimum level funding which guarantees that each district will receive a minimum level of funding per FTE student in 1975-76 equal to the amount per FTE student received in 1974-75

Other Expenses -
direct cost amounts expended for goods or services not otherwise classified as salaries, employee benefits, purchased services, materials and supplies, or capital outlay

Prior Year Adjustment -
an amount prorated to all schools and programs based on unweighted FTE for updated or corrected information; namely, arithmetical errors, assessment roll changes, full-time equivalent membership errors, or allocation errors revealed in an audit report

Prorated Adjustment -
an amount prorated to all schools and programs based on unweighted FTE when the FEFP legislative appropriation is less than the funds earned by the eligible full-time equivalent students reported by school districts

Purchased Services -
direct cost amounts expended for the personal services rendered by personnel who are not on the school district payroll as well as amounts expended for travel, communications, and utilities

Salaries -
direct cost amounts expended to employees of the school district who are directly identified with both a specific FEFP program and a school; namely, classroom teachers, substitute teachers, and classroom paraprofessionals

Salaries per Staff Unit -
the direct cost salaries of teachers, substitute teachers, and classroom paraprofessionals divided by the staff units (full-time equivalent teachers)

School Indirect Costs -
amounts expended which cannot be readily or obviously identified with a program and which are difficult or costly to attempt to identify directly with a program, but which can be readily or obviously identified with a school (See section 6A - 1.14(3)(a), SBE rules.)

Special Revenue (Contracted Program) Funds -
the sets of accounts used for special projects in which limitations on the use of monies are specified by the legal authority establishing the fund, and, generally these resources cannot be diverted to other uses

Staffing Ratio -
the unweighted full-time equivalent students divided by the staff units (full-time equivalent teachers)

Staff Units -
full-time equivalent teachers

Total Direct Costs -
the total of amounts expended for salaries, employee benefits, purchased services, materials and supplies, other expenses, and capital outlay which are readily identified with both a specific FEFP program and a school

Total Program Costs -
amounts expended as total school costs and district indirect costs

Total School Costs -
amounts expended as total direct costs and school indirect costs

Unweighted FTE -
the number of full-time equivalent students certified by the schools and districts to earn FEFP revenue for the July, October, February, and June (estimated) counts during 1975-76

Unweighted Reported Full-Time Equivalent Students -
See unweighted FTE.

Weighted FTE -
the number of unweighted full-time equivalent students multiplied by the appropriate FEFP program cost factor

Weighted Reported Full-Time Equivalent Students -
See weighted FTE.

Appendix B

INSTRUCTIONS FOR REQUESTING PROGRAM COST ANALYSIS REPORTS

To request any of the program cost analysis reports, please complete the form provided at the end of this appendix. All five boxes on the upper half of the form must be completed unless you are a Department of Education staff member. The name, institution, address, and city/state information will be used to mail out your reports. A phone number is necessary in the event that questions arise in fulfilling your request. If your phone is outside of Florida and a call is necessary, you will be called collect. District and school level reports in the same format as illustrated in the text are available free of charge upon request to all Florida legislative, DOE, and public school district staff when the use to be made of the reports is within the scope of the staff member's official duties. Others may request reports at cost.

In completing the lower half of the form, follow the examples given as a guide and the directions below:

Abbreviated Report Name -

Please use the abbreviations given below which will clearly distinguish one report from another. If you request any report(s) at all, include the Program Cost Report in your request for basic program cost information. If you request any report(s) involving FTE calculations, include the FEFP Adjusted Revenue Report for basic FTE information.

Report Name With Abbreviations
Program Cost Report (PCR)
FEFP Adjusted Revenue Report (FEFP)
Staff and Salary Analysis Report (SSAR)
Program Costs Expressed as Percentages of Total Program Costs (%PC)
Program Costs Expressed as Percentages of Total for All FEFP Programs (%FEFP)
Program Costs per Unweighted FTE (UNWFTE)
Program Costs per Weighted FTE (WFTE)

Fund Type -

For most analyses, the "general" fund reports will be the most useful, followed by "both" fund types combined. Review the discussion in the introduction of this report about the two different types and the two definitions in Appendix A before deciding, then check the appropriate columns.

Level of Report -

You should indicate either district or school level report, not both, for any one request. If you request all of the schools in a district, the district level report will be included. If you desire all of the school reports for a given district or group of districts, indicate school level of report, identify the district(s), and write "all" for school names.

For What Districts -

Please identify districts by number as well as name. District numbers are those found in the Florida Education Directory, 1976-1977. Although your request may be for specific school level reports, the respective district for each school listed must be identified. If you desire all of the districts in the State, write "all" for district names.

For What Schools -

Please identify schools by number as well as name. School numbers are those found in the Florida Education Directory, 1976-1977. If you desire all of the schools for the districts you have identified, write "all" for school names.

If you have any questions about requesting program cost analysis reports, please call Chase Crawford at (904) 487-2280 (SUNCOM 277-2280) or note on the request form that you wish to be called.

If you wish to delineate further your needs for program cost information, please call or note your additional needs on the back of the request form. Many other analyses of program costs are being conducted. If your needs extend beyond the scope of this report, an analysis may be underway to meet those same needs for someone else.

For the analysis of 1976-77 program cost data, additional reports can be made available. In order for these additional reports to provide information which is useful to decision-makers like yourself, please communicate your needs by calling or writing them down on the back of the 1975-76 request form.

EXAMPLES OF REQUESTS FOR PROGRAM COSTS ANALYSIS REPORTS

1. A legislator desires to analyze the general fund program costs of the top 25 schools in one of the Indicators of Effectiveness and Efficiency studies completed by the Department of Education.

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name
All	✓				✓	01	Alpha	0011	Alpha school
						02	Beta	0021	Beta school
						02	Beta	0011	Delta school
						.	.	.	.
						.	.	.	.
						.	.	.	.

2. A Department of Education administrator desires to analyze the general fund program costs for middle schools statewide with those of all junior high schools statewide. One request would produce school level reports and a group summary for middle schools, while a second would produce analogous reports for junior high schools.

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name
All	✓				✓	01	Alpha	0011	Alpha middle school
						01	Alpha	0021	Delta middle school
						02	Beta	0011	Beta middle school
						.	.	.	.
						.	.	.	.
						.	.	.	.
All	✓				✓	01	Alpha	0021	Alpha junior high school
						02	Beta	0031	Beta junior high school north
						02	Beta	0041	Beta junior high school south
						.	.	.	.
						.	.	.	.
						.	.	.	.

3. A Department of Education consultant desires to analyze school level program costs per FTE for the exceptional program(s) to which he/she is assigned.

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name
PCR FEFP UNWFTE WFTE	✓	✓	✓		✓	01 02 03 . . .	Alpha Beta Gamma . . .	9003 9005 9002 . . .	Alpha Exceptional Ed Center Beta Exceptional Ed Center Gamma Exceptional Ed Center . . .

B-4

4. A Department of Education regional consultant desires to analyze the general fund program costs for all schools and school districts in his/her region.

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name
All	✓				✓	01 02 03 . . .	Alpha Beta Gamma . . .		All

5. A school district administrator desires to analyse the program costs of his/her high schools with those of a group of high schools in nearby districts which his/her community believe to be comparable in educational quality. One request would produce school level reports and a group summary for his/her high schools, while a second would produce analogous reports for the nearby high schools.

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name
All	✓	✓	✓		✓	01	Alpha	0011	Alpha north high school
						01	Alpha	0021	Alpha south high school
						01	Alpha	0031	Alpha central high school
All	✓	✓	✓		✓	02	Beta	0011	Beta high school
						03	Gamma	0021	Gamma high school
						04	Delta	0011	Delta high school
						.	.	.	.
						.	.	.	.
						.	.	.	.

6. A school principal desires to analyse his/her program costs percentagewise, and then compare them with a specific group of schools in several other districts. One request would produce a school report for his/her school. A second request would produce analogous reports and a group summary for the other schools.

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name
PCR FEFP	✓	✓	✓		✓	01	Alpha	0011	Alpha school
%PC %FEFP	✓	✓	✓		✓	02	Beta	0011	Beta school
						03	Gamma	0021	Gamma school
						04	Delta	0011	Delta school
						.	.	.	.
						.	.	.	.

1975-76 PROGRAM COST ANALYSIS REPORTS

Please use this form to request program cost analysis reports. Mail completed form to: 1975-76 Program Cost Analysis Reports, Management Information Services, Florida Department of Education, Knott Building, Room 275, Tallahassee, Florida 32304.

Name:	
Institution:	
Address:	
City, State (zip code):	Phone Number (area code):

Abbreviated Report Name	FUND TYPES (✓)			LEVEL OF REPORT (✓)		FOR WHAT DISTRICTS		FOR WHAT SCHOOLS	
	General	Special Revenue	Both	District	School	Number	Name	Number	Name